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REPORT

OF

THE AUDITOR

OF THE STATE OF ALABAMA,

FOR THE

Fiscal Year Ending 30th September, 1870,

TO THE GOVERNOR.

MONTGOMERY, ALA.:
JOHN G. STOKES & CO., STATE PRINTERS.
1870.

REPORT.

STATE OF ALABAMA,
AUDITOR'S OFFICE,
Montgomery, October 1, 1870.

To His Excellency,
WILLIAM H. SMITH,
Governor of Alabama:

SIR: In compliance with the constitution and laws of Alabama, I have the honor to submit, for transmission to the General Assembly, the annual report due from this office for the fiscal year ending September 30th, 1870.

Attention is specially called to the suggestions and recommendations in this report, as, in my judgment, it is of the highest importance that some definite plan should be adopted which would secure, at no distant day, great diminution of the public expenses, and a gradual discharge of the public debt.

There was a balance in the treasury at the close of the last fiscal year, 30th September, 1869, as shown by Auditor's report, of	$ 127,138 15
To which, if we add the receipts from all sources during the fiscal year ending September 30th, 1870, amounting to	1,283,586 52
Will make a total amount to be accounted for in this report of	1,410,724 67
The total disbursements for the current year have been,	1,366,398 85
Which leaves a balance in the treasury, Sept. 30, 1870	$ 44,325 82

The total expenses of the State government, exclusive of interest upon the public debt, payments for school claims of 1866–7 and 8, as per special appropriation of the legislature, school claims for 1869, and repayment of loans and interest thereon, amount to $448,006 42 which embraces all the legitimate expenses of the government for the year just closed.

The receipts from taxation and licenses for the year amount to $1,242,886 27, as more fully shown by Exhibit No. 2, to which attention is called.

The receipts, compared with the estimates made, show a difference of $173,586 52, being greater than the estimate made last year.

A larger difference is shown in relation to disbursements, as the special appropriations made for the payment of old school claims of 1866, 1867, 1868, and other appropriations, amount to fully $259,234 03, in excess of what could have been anticipated by this office. Had it not been for these appropriations, the receipts of the last year from taxation and license would have been sufficient to defray all expenses of the State government, including interest upon trust funds and the public debt.

It is a source of profound gratification, that the State administration, under the laws of the last two years, has not increased the public debt from the date of receipts from taxation and license under the revenue act of 1868. It will be remembered that the legislature legalized the assessment for 1868, made under the old revenue laws, (see act approved August 18, 1868,) which was insufficient to pay current expenses and accruing interest for which the State was liable.

The total debt of the State by last report was $8,356,083 51, to which, if we add the balance found to be due the school fund for 1866–7, and first six months of 1868, to amount of $253,451 88, and the amount unpaid to sheriffs for services rendered in 1865–66–67 and 1868, ($5,782 15,) declared due by decision of the supreme court, we have a total liability of the State for claims due and unpaid October 1st, 1869, the full amount of $8,615,317 54.

The State debt to-day, as fully shown by Exhibit No. 4, amounts in the aggregate to $8,478,010 75, thus conclusively showing that the State has more than paid current expenses, and has diminished the aggregate indebtedness, rather than increased it. This is encouraging, when it is remembered that a larger amount was needed for contingent expenses during the year, owing to a state of affairs which the present administration could in no way foresee or anticipate.

It will be seen that the bonded debt has increased $112,400 over last year. Official information is on file in this office from the financial agents of the State, Messrs. Lehman, Durr & Co., that they have sold $112,400 of the bonds in their hands at last report, but up to the present writing, November 1st, the proceeds of the sale have not been placed in the treasury. Had this been done, there would have been a balance in the treasury of at least $155,610 75.

I regret that no provision has been made to create a sinking fund for the discharge of a portion of the public debt, or at least to fund a portion of the Trust Fund indebtedness. I will not again discuss the propriety or necessity of discharging the trusts imposed by the United States, and accepted by the State, in relation to schools and the University, but will refer your Excellency, and through you the General Assembly, to my last report in relation thereto. You will pardon me, however, for referring to one transaction in the matter of the 16th section fund, which occurred during the last year, as it affords all the elements of a demonstration as to the bad policy of absorbing United States trust funds given for the benefit of schools. The lands situated in Nebraska belonging to townships 5 and 6, range 1, 2 and 3,

east, in Alabama, were, by provisions of law, sold for the benefit of the children of those townships. The United States statutes provide that the money accruing from the sale of such land shoulc be "invested in some productive fund, the proceeds of which shall be forever applied for the use and support of schools within the several townships, * * * for which they were originally reserved and set apart, and for no other purpose whatsoever."—See act approved March 2, 1827. These lands were sold for nearly $20,000, and the proceeds of the sale, under the provisions of laws as now in force, were placed in the treasury by certificate from this office, when the State became liable for the money, and interest thereon, and unless the policy is changed by repeal of the laws now in force, the people of the State will be taxed to the amount of nearly sixteen hundred dollars annual interest.

By this one act the debt of the State was increased nearly twenty thousand dollars. Had this amount been invested in United States securities, or outstanding State bonds, the people would not have been compelled to pay larger tax on account of interest upon the educational fund. The tax-payers of the State, outside of those townships, had no interest in the proceeds of the sale of said lands, and it would have been fortunate for all the tax-payers if the money had never been placed in the State treasury. There was certainly no necessity to thus increase the permanent debt of the State. I submit the whole case for such action as may be deemed best for the interests of the people.

If we do not pay off or discharge any portion of the State debt, I earnestly hope that such legislation may be had as will prevent the increase of the permanent debt by receiving school moneys into the treasury, and paying it out to the several counties for feeding prisoners, and for salaries of officers, &c., as was the case last year. This has been the practice so long in this State, that it has been thought proper and right by many who have not fully investigated the subject. The importance of this question can not be over-estimated, when the records show that trust funds to the amount of over $3,500,000 00 received from the United States have been spent or misapplied under former administrations in this State. This sum is over one-third of the entire State debt, and it is a sad reflection, that the people to-day are compelled to pay as a tax what they should be receiving annually as a gift from a *productive fund.* It is to be earnestly hoped that the laws will be so changed as will forbid any trust fund finding its way into the State treasury in the future, so that we shall at least be relieved of any further tax levy for interest upon moneys realized from sale of lands held in trust by the State.

REVENUE LAWS.

The change to the present *ad valorem* system of revenue from the former system, which was largely specific in its nature, has met the approbation of the people of the State, as it is felt to be more equal in its adjustment of the burthen to be borne by each citizen. This is especially appreciated by the poor, who, under specific taxation,

felt the weight of the former tax levy, while they are much relieved by the exemption of $500 worth of personal property. Experience shows, however, that changes should be made in the present law, and it is much to be regretted that the act which passed the House of Representatives during the last session of the General Assembly did not become a law, as it would have improved the tax levy, and changed some features of the present act which now work a hardship upon some classes of tax-payers.

COUNTY BOARD OF EQUALIZATION.

The provision of the revenue laws creating a board of equalization for each county, has met with general favor. Not a single complaint has been made to this office against the system, while many assurances have been given that this is the best method of securing an equal valuation of property among the citizens of each county, and the tax-payer feels that he is not over taxed by high appraisement of his own, and low valuation of his neighbors' property, as he has his redress before the county commissioners acting as a board of equalization for the county in which his property is situated. The board has full power to diminish or increase the assessment in any given case. They are not allowed to re-assess the property of the citizen, but only to equalize the assessment made by the proper officer.

The same reasons which require the services of a county board to equalize the taxes of such county, apply with equal force to the necessity of having a board of equalization for the State.

STATE BOARD OF EQUALIZATION.

An examination of Exhibit No. 8 will convince any one who will take time to make comparisons of the valuation of subjects of taxation in the various counties, returned to this office by abstract as required by law, that counties lying adjacent and having the same nature of soil, timber and crops, have assessments materially different. It will also be found that the value of horses, mules, cattle, hogs, farming implements, &c., &c., are returned at very different and unequal values. The tax for the county is properly provided for, as it matters little whether the valuation is high or low, so long as it stands at a uniform rate throughout the county, but it is widely different in relation to the State tax. If the land of one county is returned at an average value of six dollars per acre, and that of another county as favorably situated, at three dollars per acre, it will be seen that the first county will pay twice as much tax as the other, and the same principle applies to the valuation made upon all subjects of taxation.

Iu view of the importance of the questions involved, I would again urge that the revenue laws be so amended as to provide for a board of equalization for the State, with ample power to adjust and equalize the assessments of each county in the State upon an inspection of the "abstracts of assessments" furnished this office by the chairman of the board of equalization for each county.

This board may consist of three or five members, selected from different parts of the State, and the members should be thoroughly acquainted with the resources of all sections of Alabama, and conversant with the value of all taxable property.

TAXES ON REAL ESTATE.

I would again call your attention to the fact, that the revenue law is not quite so definite and specific in its provisions as it should be, to enable the officers having charge of its execution to readily and correctly perform their duty in every particular. Section 47 should be so amended as to require the tax collector to give full description, with valuation, of each parcel of land upon which taxes are paid. This is the only way to avoid confusion in the collection of taxes upon real estate. Without this, the collector can not know whether any lands are escaping taxation by failure of the tax payer to give it in, and it is the only method which will free the tax payer from embarrassment in suit for title to lands improperly sold by the tax collector for taxes.

The records of the United States land office show that there are 32,462,080 acres of land in the State, of which about 24,000,000 acres belong to individuals and liable to State and county tax, while the aggregate number of acres subject to taxation, as reported by abstract to this office, is only 19,661,805, leaving a large margin for escaped land, which is paying no State or county tax. This, however, is a great improvement upon the former system of taxation, as in 1862, we had only 16,351 46 acres returned for taxation, as shown by the Comptroller's report for the year 1865.

LANDS BID IN BY THE STATE.

Your attention is called to the fact that several tax collectors, in discharging their duties regarding tax on lands, have failed to comply strictly with the law, and have made returns to this office of lands bid in for the State, for which no credit could be allowed, from the fact, that the sale was made later than the time prescribed by the revenue laws. This office having been fully advised that the tax liens were undoubted, and tax titles pronounced paramount and valid by the courts, only when the laws in reference to sale were strictly complied with, the ruling was made that no certificate of "lands bid in" would be received, unless the sale was made at the time and in the manner prescribed by law. No certificate has been received, except where the title of the party failing to pay taxes upon the original assessment will be forfeited, unless redeemed in the manner prescribed by law. There can be no doubt that the tax lien is good against the land for the amount assessed as taxes, yet there would doubtless be trouble in suit for ejectment from the premises if the law was not strictly complied with in the sale by the collector.

The cases mentioned are awaiting the action of the General Assembly, and I would recommend that you call the attention of that honorable body to the questions involved, so that appropriate action may

be taken. If it is deemed best, these lands may be ordered re-sold in 1871, and proper credits given upon the certificates. If the sale already made is legalized by the act of the legislature, the several collectors can receive credits upon accounts now awaiting settlement in this office.

An act legalizing the sale made at some time other than that designated by law, will not, in my judgment, prejudice the rights of the owner of such property, although the tax lien will doubtless prove good for the amount bid at such sale.

It affords me pleasure to state that many of the counties did not return to this office a single "certificate of lands bid in," and this includes several of the larger counties in the State.

It is recommended that the General Assembly will take early action in this matter, so that satisfactory settlements may be made with the tax collectors.

LICENSES.

Attention is again called to the recommendations made in my last report, in regard to the modification of the license laws. So long as the sale of liquors is licensed by the State, I would ask that the law be so amended that it will not prohibit the merchant of small means to enter and prosecute a trade which is deemed profitable for more extensive dealers.

I would further recommend that the law requiring a license tax upon the sale of tobacco and cigars, and also upon fire-arms, be repealed. The law, as now enforced, under the decisions of the courts, requires the tax to be paid only by those who deal exclusively in these articles. This generally confines the tax to the small dealers, who can not secure a variety of goods, and it certainly will not be deemed sound policy to tax the dealers in a small tobacco stall or cellar tenant, while the merchant who sells thousands of dollars worth annually is relieved from the license tax.

The dealer in fire-arms, with $500 worth of stock, is compelled to pay license, as he is too poor to add other goods to his stock, while the hardware dealer may have $10,000 worth of guns and ammunition, and still go free of any license tax, as he has other leading articles for sale. I would earnestly ask that such laws be promptly repealed.

I would also recommend that the license tax required of lawyers be made to conform with that required of other professions. The present tax is felt to be onerous and unequal, especially by the younger members of the bar, and those without an established practice of years.

MOBILE COUNTY LICENSE TAX AND SHERIFF'S FEES.

The attention of your Excellency is again called to the fact that by a special act of the legislature approved January 16, 1854, the school commissioners of Mobile county have confirmed to themselves for school purposes, a large portion of the license tax levied and col-

lected by the State, and the same has been paid over to said commissioners for the use of Mobile county. No complaint can be justly made against the authorities of Mobile county for receiving such valuable aid for her schools, so long as the act referred to remains on the statute book. Under this act and the revenue laws now in force, the amount paid into the State treasury by the county of Mobile on account of State licenses issued, was much less than that paid by the county of Montgomery.

I was advised of these facts one year ago, and I now repeat what I then recommended:

"No one could for a moment claim that equal and exact justice would be meted out to the remaining counties of the State while granting an appropriation of State funds to the amount of ten thousand dollars, more or less, to the county of Mobile for local purposes, and at the same time refuse the same appropriation or division of public money to other counties. So long as other counties of the State are required to pay into the county treasury *all moneys* collected for licenses issued by the State, it will be palpably unjust to require less of the city and county of Mobile."

The special act referred to will secure this money to Mobile county until repealed by act of the General Assembly.

An attempt is being made by attorneys and others in Mobile county, to evade all license tax upon the plea that by special act the Bank of Mobile was designated the depository for county funds, and there is no office known there as county treasurer. As a consequence, it is claimed that no one can be indicted for violation of the revenue laws, there being no officer designated by law to receive license tax. I would recommend that the special act referred to be repealed, and provision made at once for a county treasurer, whose duty it shall be to collect and forward all moneys tothe State treasurer.

Attention is called to special act approved Dec. 7, 1866, increasing the fees of officers in Mobile county fifty per cent. upon a specie basis of 1861. There is no substantial reason why the sheriff of Mobile county should receive *more fees* from the State treasury for services rendered than the sheriffs of other counties.

I would therefore recommend the repeal of this act, so far as fees are payable by the State, so that the officers of this county shall be entitled to the same compensation as officers of other counties.

SPECIAL TAX FOR SCHOOLS.

Under the Constitution, Article IX, and Sections 12 and 13, Article XI, authority is given for levy of a specific tax for the support of public schools within the several townships and counties of the State. By act of the General Assembly, provision has been made for the levy and collection of a portion of the taxes therein specified, to be paid by the tax collectors into the State treasury. After a full examination of the question, I am compelled to say that the present law, as enforced, does injustice to many counties of the State, whose collectors are vigilant in the discharge of their duties. The money collected by them is paid into the State treasury, to be distributed in

proportion to the number of children of school age within those counties, compared with other counties of the State. The result is, that moneys collected from poll tax, insurance, &c., in one county, is disbursed partially to other counties whose tax collectors have failed to do their duty. It works a manifest wrong to counties in which this special tax is carefully and promptly collected, while counties that pay comparatively nothing, receive their full share all moneys collected throughout the State.

A remedy can be readily suggested. I would earnestly recommend a change in the law, to correct this wrong to prompt tax paying counties, by requiring that all moneys collected from special tax levy for schools, be paid into the county treasury of each county, and the amount certified to the county superintendent of education, and disbursed only by his warrant, to the several teachers in his county. Should this change be made in the laws, each county will receive the benefits of its own collections, and the list of insolvents can be furnished the township trustees for collection and use in each township.

A moment's reflection will, in my opinion, satisfy the prudent legislator that this change should be made, and that no money collected from the school tax levy should be placed in the State treasury. Under the present system, it is forwarded to the State treasury to be paid out, after apportionment to the several counties, with expenses incurred in transportation from and to each county; while under the changes recommended the money will not be taken from the county in which it is collected, and every dollar paid for poll, or other tax, will be expended for schools within the county.

SHERIFFS' FEES AND ALLOWANCES IN CRIMINAL CASES.

Special attention is called to the payment by the State, of fees and allowances due to sheriffs in criminal cases, amounting this year to $75,146 58. A large sum was claimed by sheriffs throughout the State for such fees, in cases where the State failed to convict; when a *nol. prosequi* was entered by the state; when the prosecution was abated by death of the defendant, &c., including fees for committing and releasing prisoners, amounting in the aggregate to not less than $150,000, for the years 1865–6, 7, 8 and 9, which, if audited and paid, would not only have embarressed the treasury, but would have rendered the State liable for annual claims to amount of at least $50,000 for this class of accounts alone, to say nothing of accounts for feeding prisoners, conveying convicts to the penitentiary, removal of prisoners under order of courts, &c., which have been regularly paid by warrant from this office upon the treasurer.

As the statute providing for payment of these fees did not clearly define the limit of the liability of the State, and knowing that it would involve large expenditures from the treasury, this office resisted the payment of all claims in criminal cases except "feeding State prisoners"; "conveying convicts to the penitentiary," and "removing prisoners under order of courts." A mandamus was sued out against the Auditor on account of the claims before mentioned, and upon a full

hearing of the principles involved in the suit, the Supreme Court decided that there was a further liability of the State to pay sheriff's fees in the two following cases:

1st. When the defendant is acquitted upon trial.

2d. When the prosecution is abated by death of the defendant.

This decision of the Supreme Court relieved the State of at least two-thirds of the amounts claimed, and was a relief to the treasury of not less than *one hundred thousand dollars*, which was gained to the State by the refusal of this office to pay claims as presented.

An examination into the nature of these claims will clearly demonstrate the proposition that they have become a heavy burthen, which should be settled and discharged by the several counties, as the sheriff's fees in such cases, are incident to the trial of criminals for offenses committed, generally in the counties where they are tried.

It is well known that no money is placed in the State treasury except from taxes collected in the several counties, and the same reasoning which applies to the principle of keeping the school fund tax in the county where collected, is clearly applicable in this case. The money now paid to the sheriffs is first forwarded to the treasury *from* the counties, and when paid to the sheriffs it is *returned* to the county. It will be seen that the most simple and least expensive manner of discharging these claims would be to have them paid direct to the sheriff from taxes retained in the county treasury. Sheriffs themselves would no doubt prefer this change, as they would not be compelled to send to Montgomery at their own expense, for money which could be paid them in their own counties if the law is so amended.

I would therefore recommend that all claims of sheriffs for fees in criminal cases, should, by statute, be made payable from the county treasury, except in the following cases, which in my opinion should be paid by the State:

1st. Conveying convicts to the penitentiary.

2d. Removing prisoners under order of city or circuit judge upon removal of trial, or when arrested and confined in jail in a county other than that in which he is triable.

3d. Removing convicts on reversal of judgment by Supreme Court.

4th. Removing prisoners under writ of *habeas corpus*, as per section 4300, Revised Code.

The benefits arising from this change would be appreciated by the tax payers generally, as most of these expenses could be more economically discharged by the county than by the State. Each county would in such case pay its own criminal expenses, while under the present law, several counties in which these claims are very small, are compelled to pay their *pro rata* share of expenses incurred in other counties.

FEEDING STATE PRISONERS.

I would recommend particularly a change in the laws governing the keeping of prisoners, and authority given for the erection of county work-houses whenever preferred by the courts of county com-

missioners. I refer you to the suggestions made in my last report, upon this subject:

"When it is remembered that the money paid for this service is from the hard earnings of the tax payer, and the amount annually increasing with the increase of population, the inquiry is naturally suggested—'Can not the State be relieved of much, if not all, of this expenditure by a change in the laws in relation to criminals and prisoners charged with crime?'

"A change has been suggested, making such expense a charge upon the several counties of the State. This, without other modifications, would only transfer the evil without curing it. There are many reasons, however, why the expense should be chargeable to the county rather than the State. The counties now receive the benefit of all 'fines and forfeitures' paid by solvent criminals; why, then, should they not be chargeable with feeding those too poor to pay either fine or board while in jail? Some counties have already made provision for 'hard labor of criminals,' under the sentence of the courts for minor offenses, and could really take charge of all persons in their jails, if provisions of law required them to do so. While a person charged with an offense against the State may properly become a charge against the treasury; yet it will not be forgotten that the money furnished the State treasury comes direct from the several counties. It is only a question of expediency and sound policy, as the expense now paid for this service is paid indirectly by the counties.

"I would therefore recommend that the laws now in force be so changed that counties will become chargeable with the keeping and feeding of all prisoners, and that authority of law be given for the erection of work houses by the various counties in the State, for the hire of all criminals convicted of petit larceny, and other minor offenses; and further require that the judgments of the courts, when pronounced against them, shall specify the penalty in days of "hard labor in the county work house."

"While no hard labor should be required of persons awaiting action of the courts, yet, if provision be made in county work houses for the *voluntary* labor of this class, a great saving could be secured, as doubtless a large number of persons who are, to-day, lying in the jails of the several counties unable to make sufficient bonds, would cheerfully avail themselves of an opportunity to labor, if while so doing they could earn their board and also something for themselves or their families.

"No better sanitary regulations could be devised for prisoners than daily exercise of mind and muscle at regular intervals; and this could be accomplished by provisions of the law now recommended. It will be found more practicable, in the execution of this plan of 'labor for criminals,' to require counties to be responsible for care of the same, rather than the State. Each county can, in that case, elect how the prisoners shall be kept, what price shall be paid for feeding the same, which should be governed by the cost of provisions, &c., in each county, and depend largely upon the number annually confined in its jail."

ALABAMA INSANE HOSPITAL.

It is with great pleasure that I call attention to this institution, erected by the State for the benefit of the unfortunate who, in the providence of God, are bereft of their reason. Feeling that my duty to the State compelled me to make report upon what I deemed extravagant management and the drawing of *more money* than warranted by law during the fiscal year 1868–69, it was to me a matter of just pride that the committee appointed by the legislature, after making personal inspection, fully sustained my report, and passed an act requiring a strict compliance with what was clearly the *spirit* of the law regulating disbursements from the State treasury in support of this institution. The following extract from the report of the committee will explain itself upon this subject:

Extract.—See Report, pages 6 and 7.

"Thus it appears, that at this date there was an actual accumulation of funds in favor of the hospital and at the control of its officers, in the form of money, warrants of the Auditor, and supplies in possession of the steward, to the amount of $33,962 22. If we add to this the claim of the hospital for the quarter ending September 30th, for the sum of $10,412, then due, and for which the Treasurer issued his draft on the Auditor, but which has not yet been honored by him, it will swell the amount to the very handsome sum of $44,374 22, with which to begin the new year, with no outstanding debts reported.

"Here may be evidence of economy and good management on the part of the officers of the Insane Hospital, but we are driven to the conclusion that *more money* has been called for and drawn from the treasury than can be justified even by the most liberal construction of the statute; and your committee are *unanimous* in the opinion, that there should be some change in manner of estimating the 'actual costs' for the maintenance of the indigent and criminal insane in the State, or that provision of the law should be *more carefully adhered to.*

"The facts, as above stated, are substantially acknowledged by the superintendent of the hospital, in a communication addressed to your committee. He says: 'The last money received from the State, of which I have any knowledge, was for the second quarter of 1869, and Judge Moody holds a warrant upon the State for about $7,000. If it should be thought advisable, further payments for 1869 may be ignored, and the warrant in the hands of Judge Moody either recalled or ordered to be appropriated in improvements of which we are sadly in need.'"

Judge Moody subsequently presented the warrant referred to above, and received the cash at the counter of the State treasury.

I am glad to report a marked change in the disbursements for the fiscal year just closed, showing that during the year there have been paid by the State the sum of $23,408 89, while for three quarters of previous year there was paid $28,012, which, with amount in hand, in cash, for previous year of $17,042 16, made the full sum of over $45,054 16. The balance of cash on hand, as per the last report of Hon. P.

Bryce, was $10,085 22. This, added to amount received this year, gives the sum of $33,494 11, which was placed to the credit of the treasurer for fiscal year just closed. The last report received, shows that there will be a balance of cash on hand of at least $10,000, when paid for the quarter ending September 30th, 1870, which, with supplies on hand to the amount of $6,414 58, gives the institution ample means to begin a new year. It is with pleasure I add, that while the institution was in receipt of *more* money than authorized by law during 1868 and 1869, there is no evidence of waste of supplies or wilful mismanagement by the trustees or superintendent.

EXPRESS COMPANIES.

Since the last report from this office, nothing has transpired to give assurance of payment of taxes by Express Companies in this State, as provided in the revenue laws, and they stand in arrears for two years' taxes.

Having made default in making returns to tax assessors in the various counties, as by law required, the Southern Express Company has appealed to the United States courts for exemption from State tax, and up to the present writing they have refused to pay tax, and are transacting business throughout the State under the protection of its laws in collection of claims, while they hold its revenue laws at defiance.

It is needless to discuss the questions involved in this report, as the case is now in the courts, where, doubtless, ample justice will be given to the State, when a full hearing is had and the laws as they now stand will be vindicated. If there is any defect in the laws in relation to penalties to be enforced against defaulting express companies, so that the taxes can not be promptly collected, I would earnestly recommend that the General Assembly should, by act, secure the full and prompt payment of all taxes in arrears and accruing, with penalties attached as by law now required, of all express companies. The right of any private corporation to dictate terms to a State as to payment of taxes, is indeed novel, and if successful, we will have, soon thereafter, undoubted evidence of a strong effort made by corporations to control the action of the legislative and executive branches of State and National governments. The power is clearly in the General Assembly of Alabama to compel, by an act, the payment of all taxes legally assessed against any corporation, and the executive department has unquestionably the right to enforce the collection of said tax.

RAILROADS.

It is with pleasure attention is called to Exhibit No. 5, showing the length, value, &c., of all railroads in Alabama. The total length in miles is 1,157 4600–5280, and total value as assessed and equalized by the board of equalization, is $15,314,536 31.

Compared with last report we have 241 miles reported as being

built during the year ending April 1, 1870. The report from Auditor's office last year showed an aggregate length of 916 miles, and a total taxable value of $11,095,791 33. The report for next year will show a much greater increase in new road built in the State, and larger aggregate of taxable value, as the Alabama and Chattanooga has been rapidly built, and promises completion within the next six months. The South and North railroad; the Vicksburg and Brunswick railroad; the Montgomery and Eufaula railroad; the Selma and Gulf railroad; the Selma, Marion and Memphis railroad; the Selma and New Orleans; the Savannah and Memphis, all promise extension of their lines before next year's assessment. The South and North railroad, connecting the Tennessee river with the waters of Mobile Bay, gives assurances of rapid completion, and the work is pushed forward with energy.

When these lines are completed, the people of Alabama will have good facilities for transportation and travel, and the State treasury will receive large revenue from railroad property, thus relieving the other tax-payers of the State of much of this burthen, and aid in a gradual reduction of the State debt.

REDUCTION OF RATE OF TAXATION.

It is well known that the present tax levy under the revenue laws now in force, is the first assessment in ten years that made provision for the payment of the current expenses and interest of the State debt. It is also known that no reduction of the public debt has been as yet secured; yet I am free to recommend a reduction in rate of taxation from 7½ tenths to six tenths of one per cent., *provided*, the recommendations in this report are complied with in reference to a State board of equalization being created by statute, and the State relieved from the payment of fees and allowances in criminal cases, as urgently recommended to the General Assembly. Without these changes, I am clearly of the opinion that any attempt at reduction of rate of taxation will be followed by an *increase* of the public debt, or cause payments due from the State to be deferred, which is but another method of stating an increased liability or larger indebtedness.

A comparison of receipts from taxation and licenses for the years 1860–61, 1865, 1866, 1867, 1868, 1869 and 1870, with the necessary disbursements to pay pressing liabilities for the same years, will more clearly show what is here stated:

	Receipts from tax and license.	Disbursements in payment of legitimate claims against the State.
1860 and '61	$1,788,982 43	$2,233,781 97
1865	1,626,782 93	2,282,355 97
1866	62,967 80	606,494 39
1867	691,048 86	819,434 85
1868	724,760 56	1,066,800 24
1869	686,451 02	1,286,231 00
1870	1,242,886 27	1,336,298 85

Let it be distinctly understood that the State has been gradually sinking into debt under former administrations, and the above comparison shows that in the fiscal year ending September 30th, 1870, we have the first evidence of solvency, under the Revenue Act, approved December 31, 1868.

The first assessment under this act was made in 1869, and the first collection made in 1870, the fiscal year just closed. The question for the General Assembly to consider is whether they shall make such levy of taxes as will surely pay current expenses and interest upon the public debt, and thus amply protect the public credit, or reduce the tax rate and place the State upon the descending scale, which will surely lead first to increased indebtedness, and then to bankruptcy, if not to absolute repudiation, which would be deplorable. There is not a citizen in the State who would not rejoice if the State was out of debt; nor would any fail to complain if the legislature adopted such revenue laws as would insure further indebtedness, demanding increased taxation to pay interest upon such debt. The legislative department was fully advised of the insufficiency of the Revenue Laws of 1865–6–7 to meet maturing demands upon the treasury, as the following extract from a special report from this office, November 10, 1868, in compliance with the request of the Committee of Ways and Means, of which Hon. J. P. Hubbard was chairman:

"By reference to the Comptroller's report, for fiscal year ending September 30th, 1866, it will be seen that the actual receipts from taxes, licenses, &c., was but $62,967 80, while the receipts from temporary loans and sale of bonds was $606,494 39, making a net increased indebtedness of over $500,000. The Comptroller's report for fiscal year ending September 30th, 1867, shows much larger receipts, yet the State had to resort to temporary loans to pay current expenses and provide for pressing liabilities. The Comptroller's and Auditors's reports for the fiscal year ending September 30th, 1868, will give the same exhibit of inability to pay current expenses and provide for temporary maturing indebtedness without further loans.

"We have entered upon the fiscal year 1868–9, with the same provisions for revenue of former years, which will surely result in a further deficit to meet current liabilities. This was made more apparent by striking out the poll tax from State revenue, as provided by our Constitution. These, and other considerations, which will suggest themselves to you, call loudly for a change in our system of revenue. As soon as it is known in the market that we have enough incoming revenue to meet interest on our public debt, and pay current expenses of the State, our bonds will be at a premium, especially the 8 per cent. bonds; when we can readily negotiate 5 or 6 per cent. bonds at par, and save 20 to 30 per cent. in interest upon this class of our indebtedness, so that self-interest should require the adoption of a revenue law which will amply provide for the liquidation of all current liabilities falling due annually."

TWO AND THREE PER CENT. FUND.

No official transactions affecting these funds have transpired during the fiscal year just closed, and any information sought in relation thereto will be found in the last report from this office, where a connected history of these funds, and the laws relating to the same, were referred to specifically.—(See Auditor's Report, 1869, pages 27 to 35, inclusive.)

STATE ENDORSEMENT OF RAILROAD BONDS.

Under existing laws, giving the credit of the State to facilitate the construction of railroads in Alabama, the following corporations have received endorsements upon their bonds.

By the provisions of the laws referred to, the companies which secure State endorsement are required to pay and discharge all the obligations expressee in the bonds as issued—both interest and principal—so that the State shall be kept free from assuming liability of interest. Default has not been made in any case by a Railroad Company in payment of interest as it has become due.

The statement embraces the entire amount of endorsement of railroad bonds for which the State was liable September 30, 1870, and includes the amount reported in last annual report.—See page 15:

Name of Railroad.	*Miles.*	*Amonnt.*
Alabama & Chattanooga	240	$3,840,000
Montgomery & Eufaula	40	640,000
Selma, Marion & Memphis	40	640,000
Selma & Gulf	30	480,000
South & North	90	1,980,000
Mobile & Montgomery	—	900,000
Total		$8,480,000

STATE BONDS FOR RAILROAD PURPOSES.

In addition to the foregoing endorsements by the State for railroad enterprises, the following corporation has received State bonds in aid of construction, (as a loan,) for which its obligation is given to pay off and discharge all accruing interest at the State treasury fifteen days prior to maturity of the same.—See act of General Assembly approved March 3d, 1870.

Montgomery & Eufaula Railroad Company.....$300,000

FREEDMEN'S HOSPITAL AT TALLADEGA.

Attention is called to the expenses incurred by this institution, which, at the time the State assumed control, was thought to be incurring expenditure ,but for a short time; yet, at this writing, there are no indications of its ceasing to be a tax upon the people. The inmates who are entirely unable to provide for themselves should not

be left without aid from some source until relief can be secured for them; nor should the entire expense be thrown upon the county of Talladega for the maintenance of the inmates, who represent many counties of the State.

I would recommend that such action be taken by the General Assembly as will, at no distant day, relieve the tax-payers of the State of this expense, while, at the same time, it will cause the unfortunates to be humanely provided for.

PERSONAL.

I can not close this report, without making honorable mention of the services in this office, of Capt. W. R. NOBLE, which have been promptly rendered regardless of the number of hours labor required in the office. Ever ready, and accurate in the discharge of his duty, his services have been invaluable to the State, as well as indispensable to this department.

While I would not recommend an increase of salaries of officers, while the State treasury has pressing claims to discharge, and an effort is being made to reduce the State debt, yet I am compelled to say that the services required of the clerk in this office are not adequately remunerated. I would further say that this office should be furnished with at least two regular clerks; and this amounts to an absolute necessity, if a full and carefully prepared report is to be annually furnished, accompanied with statistics so important to a full knowledge of the financial affairs of the State. This should include full and complete comparison of subjects of taxation and disbursements of moneys, from which the Governor and the General Assembly may arrive at correct and definite conclusions in relation to the revenue of the State government.

All of which is most respectfully submitted.

R. M. REYNOLDS, Auditor.

EXHIBITS.

NO. 1.

ESTIMATED RECEIPTS AND DISBURSEMENTS FOR FISCAL YEAR ENDING SEPTEMBER 30TH, 1871.

NO. 2.

GENERAL STATEMENT OF RECEIPTS AND DISBURSEMENTS.

NO. 3.

DETAILED STATEMENT OF DISBURSEMENTS.

NO. 4.

PUBLIC DEBT.

NO. 5.

RAIL ROADS.

NO. 6.

SIXTEENTH SECTION FUND.

NO. 7.

ASSESSMENTS, COLLECTIONS, &c., OF TAX YEAR, 1869.

NO. 8.

TOTAL TAXABLE PROPERTY.

EXHIBIT NO. 1,

Showing estimated receipts and disbursements for the fiscal year ending September 30th, 1871.

RECEIPTS.

From General Taxes on Property, (net revenue,)	$1,100,000 00
Tax on Licenses	115,000 00
All othea sources	15,000 00
Total	$1,230,000 00

DISBURSEMENTS.

For Salaries of State Officers	$ 22,000 00
" Judges Supreme Court	12,000 00
" Judges Circuit Court	36,000 00
" Chancellors	15,000 00
" Clerk Supreme Court	2,000 00
" Marshal and Librarian Supreme Court	2,000 00
" Reporter Supreme Court	2,000 00
Feeding and Removing State Prisoners	80,000 00
Fuel and Lights	6,000 00
Stationery	6,000 00
Hire of Watchmen and Servants	4,000 00
Pay of Members, &c., General Assembly, (30 days session,)	45,000 00
Contingent Expenses	18,000 00
Public Printing	35,000 00
Special Appropriations	15,000 00
Pay of Members, &c., Board of Education and Regents	6,000 00
Alabama Insane Hospital	30,000 00
Institution for Deaf, Dumb and Blind	12,000 00
Distributing Acts and Journals	500 00
Interest on Educational and Trust Funds	223,000 00
One-fifth of Aggregate Revenue received during fiscal year 1870	250,289 33
Interest on Bonded Debt, (one year,)	316,346 00
Expense of payment of Interest on Bonded Debt, premium on Gold, Sterling Exchange, &c	40,000 00
Miscellaneous Items	15,000 00
	$1,193,135 33
Estimated Receipts from Special Assessments for schools	$100,000 00

EXHIBIT NO. 2,

Showing the aggregate of receipts and disbursements during the last fiscal year, and balance in the treasury, as shown by the records of the Auditor's Office, on the 30th September, 1870.

RECEIPTS.

From General Taxes	$1,122,785 45
Tax on Licenses	120,100 82
Sale of State Revenue Stamps	3,762 25
Sale of Alabama Reports	872 29
Redemption of Lands	2,316 58
Alabama Mutual Aid Association	2,000 00
Southern Express Company	331 86
Interest and Principal 16th Section Notes, and sale of Lands in Nebraska	18,685 04
Insurance Companies	2,750 00
Educational Fund refunded	9,832 23
Salaries refunded	125 00
Rent of Magazine	25 00
Total Receipts	$1,283,586 52

DISBURSEMENTS.

For Salary of Governor	$ 3,666 67
" " Lieutenant-Governor	1,250 00
" " Secretary of State	2,200 00
" " Auditor	2,200 00
" " Treasurer	2,566 67
" " Attorney-General	2,566 68
" Superintendent Public Instruction	3,300 00
" Commissioner Industrial Resources	2,291 65
" Clerk Supreme Court	743 00
" " Reporter Supreme Court	1,833 29
" Marshal and Librarian Supreme Court	2,000 00
" Clerk in Auditor's Office	1,125 00
" " Clerk in Treasurer's Office	1,100 00
" Clerk for Commissioner Industrial Resources	916 65
Salaries Temporary Clerks	6,976 40
Pay of Watchmen at Capitol	1,650 00
" Servants and Messergers at Capitol	2,108 80
Salary Keeper of the Capitol	137 50
Salaries Judges Supreme Court	11,666 66
" Judges Circuit Court	37,290 30
" Chancellors	12,991 93
Pay of Members, &c., General Assembly	105,703 80
Salary of Secretary to Chief-Justice	330 00
Insurance on Capitol	1,575 00
Survey of Coosa River	1,228 00
Salaries Secretaries to the Governor	2,401 65
Pay of Secretary Board of Equalization	228 00
" Clerk in office of Reporter Supreme Court	900 00
Fuel, Lights and Stationery	14,861 18
Contingent Fund	23,067 32
Feeding Prisoners	57,351 30
Conveying Convicts to the Penitentiary	11,827 59
Removal of Prisoners	333 66
Sheriffs' Fees in Criminal Cases	5,882 15
Arrest of Absconding Felons	4,176 75
Special Appropriations	13,242 10
Alabama Institution for Deaf, Dumb and Blind	12,004 88
Amount carried forward	$355,154 55

EXHIBIT NO. 2—Continued.

Amount brought forward		$ 355,154 55
For Alabama Insane Hospital		23,408 89
Freedman's Hospital at Talladega		5,767 03
Interest on University Fund		24,143 88
Commissioners to examine State Offices		648 00
Artificial Limbs for Maimed Soldiers		70 00
Distributing Laws and Journals		625 00
Preservation of State Archives		2,412 70
Overpayment of Taxes		1,123 96
Tract Books for new Counties		3,450 00
Public Printing and Binding		44,048 18
Judgments against the State		3,247 83
Pay of Members, &c., Board of Regents		3,329 00
" " " Education		2,518 40
Educational Fund		632,388 94
Normal Schools		12,058 49
Interest on Bonded Debt		251,504 00
Total Disbursements		$1,366,398 85
Balance in Treasury September 30, 1870	$ 127,138 15	
Total receipts during fiscal year 1870	1,283,586 52	$1,410,724 67
Disbursements during the year		1,366,398 85
Leaving balance in the Treasury Sept. 30, 1870		$ 44,325 85

EXHIBIT NO. 3,

Showing the amounts drawn by Warrant from this Department upon the Treasurer, for what expended, and to whom paid, during the fiscal year ending September 30th, 1870.

SALARY OF THE GOVERNOR.		
To William H. Smith, from October 1, 1862, to August 31, 1870		$ 3,666 67
SALARY OF THE LIEUTENANT-GOVERNOR.		
To A. J. Applegate, from October 1, 1869, to July 31, 1870		1,250 00
SALARY OF THE SECRETARY OF STATE.		
To C. A. Miller, from October 1, 1869, to August 31, 1870		2,200 00
SALARY OF THE AUDITOR.		
To R. M. Reynolds, from October 1, 1869, to August 31, 1870		2,200 00
SALARY OF THE TREASURER.		
To Arthur Bingham, from October 1, 1869, to August 1, 1870		2,566 67
SALARY OF THE ATTORNEY-GENERAL.		
To Joshua Morse, from October 1, 1869, to August 31, 1870		2,566 65
SALARY OF THE SUPERINTENDENT OF PUBLIC INSTRUCTION.		
To N. B. Cloud, from October 1, 1869, to August 31, 1870		3,300 00
SALARY OF THE COMMISSIONER OF INDUSTRIAL RESOURCES.		
To John C. Keffer, from October 1, 1869, to August 31, 1870		2,291 65
SALARY OF THE CLERK OF THE SUPREME COURT.		
To D. B. Booth		743 00
SALARY OF REPORTER OF SUPREME COURT.		
To John L. C. Danner, from October 1, 1869, to March 4, 1870	$ 854 60	
Thomas G. Jones, from March 5, 1870, to August 31, 1870	978 69	
		$ 1,833 29

EXHIBIT No. 3—Continued.

SALARY OF MARSHAL AND LIARARIAN.		
To Patrick Ragland, from August 1, 1869, to August 1, 1870..		$2,000 00
SALARY OF CLERK IN AUDITOR'S OFFICE.		
To W. R. Noble, from October 1, 1869, to June 30, 1870.....		1,125 00
SALARY OF CLERK IN TREASURER'S OFFICE.		
To S. R. Bingham, from October 1, 1869, to August 31, 1870..		1,100 00
CLERK FOR COMMISSIONER OF INDUSTRIAL RESOURCES.		
To B. Keffer, from October 1, 1869, to June 30, 1870.....	749 99	
M. Stuart, from July 1, 1870, to August 31, 1870.....	166 66	716 65
TEMPORARY CLERKS.		
To F. Bludworth, in Executive Department.....	30 00	
E. C. Jackson, " "	30 00	
G. I. Gray, " "	25 00	
C. Hollinquist, " "	20 00	
J. M. Levey, " "	809 99	
Z. T. Booth, " "	30 00	
G. E. Ford, " "	20 00	
M. Dalton, " "	140 00	
M. P. Blue, " "	20 00	
J. L. C. Danner, " "	100 00	
I. W. Roberts, in Auditor's Office.....	90 00	
S. S. Gardner, " "	16 67	
W. V. Turner, " "	236 67	
John P. Miller, " "	225 66	
R. Greene, in Office Secretary of State.....	1,100 00	
M. P. Blue, " "	150 00	
C. A. Miller, " "	405 00	
John G. Stokes, " "	20 00	
W. B. Cloud, in Educational Department.....	703 66	
H. A. Cloud, " "	380 00	
M. P. Blue, " "	146 67	
J. Langham, " "	90 00	
James Fitzpatrick, " "	950 00	
C. H. May, " "	400 00	
John B. Taylor, " "	177 47	
John G. Stokes, " "	150 00	
Joseph Levey, in Attorney-General's Office.....	176 66	
Z. T. Booth, in Office of Clerk Supreme Court.....	400 00	6,976 40
WATCHMEN AT THE CAPITOL.		
To T. A. Naftel, from October 1, 1869, to August 31, 1870....	825 00	
L. C. Harwell, from October 1, 1869, to August 31, 1870...	825 00	1,650 00

EXHIBIT No. 3—Continued.

SERVANTS AND MESSENGERS.		
To Toliver Page	$ 93 33	
Jefferson Garrett	25 00	
Elisha Walker	447 00	
Rufus Prade	79 75	
Moses Peace	303 16	
Charles Sturrs	147 69	
George Sims	44 34	
T. Sutherland	64 33	
Elias Allen	124 00	
James A. Foster	7 50	
Sam Rutland	79 50	
Edmund Walker	2 00	
Junius M. Riggs, Messenger	440 00	
B. O. Scott, "	240 00	
John Gray, "	46 00	
John B. Hastings, "	25 20	$2,168 80
KEEPER OF THE CAPITOL.		
To D. L. Dalton, from October 1, 1869, to August 31, 1870		137 50
SALARIES OF THE JUDGES OF THE SUPREME COURT.		
To E. W. Peck, from August 1, 1869, to June 30, 1870	3,666 67	
Thos. M. Peters, from August 1, 1869, to August 31, 1870	4,333 32	
B. F. Saffold, from October 1, 1869, to August 31, 1870	3,666 67	11,666 66
SALARIES OF THE JUDGES OF THE CIRCUIT COURT.		
To B. L. Whelan (administrator of estate of), from June 1 to October 31, 1868, and from January 1 to July 5, 1869	2,790 30	
M. J. Saffold, from October 1, 1869, to August 31, 1870	2,750 00	
James Q. Smith, from October 1, 1869, to August 31, 1870	2,750 00	
William S. Mudd, from July 1, 1869, to August 31, 1870	3,500 00	
James S. Clarke, from June 1, 1869, to June 30, 1870	3,250 00	
W. J. Haralson, from October 1, 1869, to August 31, 1870	2,750 00	
John Elliott, from October 1, 1869, to August 31, 1870	2,750 00	
Luther R. Smith, from Sept. 1, 1869, to August 31, 1870	3,000 00	
J. McCaleb Wiley, from October 1, 1869, to August 31, 1870	2,750 00	
Littleberry Strange, from Sept. 1, 1869, to Aug. 31, 1870	3,000 00	
Charles Pelham, from October 1, 1869, to August 31, 1870	2,750 00	
P. O. Harper, from October 1, 1869, to August 31, 1870	2,750 00	
William L. Whitlock, from October 1, 1869, to July 31, 1870	2,500 00	37,290 30
SALARIES OF CHANCELLORS.		
To William Skinner, from June 1, 1869, to May 30, 1870	3,000 00	
A. W. Dillard, from October 1, 1869, to August 31, 1870	2,750 00	
W. B. Woods, from October 1, 1869, to January 8, 1870	806 45	
Adam C. Felder, from October 1, 1869, to August 31, 1870	2,750 00	
B. B. McCraw, from October 1, 1869, to July 31, 1870	2,500 00	
Charles Turner, from March 9, 1870, to July 31, 1870	1,185 48	12,991 93

EXHIBIT No. 3—Continued.

PAY OF MEMBERS, &C., OF GENERAL ASSEMBLY.

Senators.	Miles.	Days.	Amount.
R. N. Barr	404	84	$665 00
F. G. Bromberg	740	84	800 00
W. M. Buckley	100	84	544 00
D. E. Coon	240	84	600 00
J. A. Farden	120	84	552 00
J. T. Foster	580	84	736 00
W. W. Glass	180	84	576 00
J. J. Hinds	748	84	803 20
B. Johnston	490	84	700 00
W. B. Jones	420	84	672 00
Philip King	416	88	694 40
T. Lambert	180	84	576 00
Benjamin Lentz	856	84	846 40
J. W. Mabry	380	84	656 00
J. W. Mahan	300	84	624 00
G. T. McAfee	376	84	654 40
W. B. Martin	332	84	636 80
A. M. McIntosh	240	53	414 00
William Miller, jr	212	84	588 80
J. F. Morton	632	84	756 80
John Oliver	420	84	672 00
J. L. Pennington	260	84	608 00
J. DeF. Richards	300	84	624 00
B. F. Royal	180	86	588 00
H. C. Sanford	636	84	758 40
D. V. Sevier	840	84	840 00
I. D. Sibley	812	84	828 80
J. P. Stow	.....	84	504 00
C. O. Whitney	812	84	828 80
H. H. Wise	520	84	712 00
A. N. Worthy	240	84	600 00
F. D. Wyman	300	84	624 00
J. A. Yordy	540	84	720 00
Total pay of Senators	.....	.....	$22,004 40
Representatives.			
Benjamin Alexander	480	87	$714 00
T. W. Armstrong	100	87	562 00
William Alley	180	92	624 00
John B. Ard	416	95	736 40
W. C. Arthur	.....	84	504 00
J. H. Alston	180	105	702 00
E. W. Attaway	380	100	752 00
Matt. Avery	300	84	624 00
Alfred Baker	120	84	552 00
M. R. Bell	512	100	804 80
Samuel Blandon	332	85	642 80
W. A. Brantley	240	96	672 00
N. A. Brewington	100	84	544 00
Simeon Bronson	600	53	558 00
W. T. Brown	332	70	552 00
Pierce Burton	420	84	672 00
Richard Burke	540	84	720 00
John Carraway	740	84	800 00
Amount carried forward	.....	.....	$11,736 00

EXHIBIT NO. 3—Continued.

PAY OF MEMBERS, &C., GENERAL ASSEMBLY—Continued.

Representatives.	Miles.	Days.	Amount.
Amount brought forward	...	.....	$11,736 00
E. T. Childress	376	87	672 40
W. R. Chisholm	900	84	864 00
J. W. Coleman	480	75	642 00
C. Corprew	240	86	612 00
George W. Cox	.....	84	504 00
J. W. Daniel	812	84	828 80
John W. Dereen	420	84	672 00
Thomas Diggs	380	87	674 00
O. C. Doster	380	104	776 00
Joseph Drawn	240	86	612 00
A. Emmons	240	87	618 00
James S. Evans	580	85	742 00
Thomas D. Fister	510	84	708 00
J. K. Green	400	84	664 00
G. W. Haley	756	95	872 40
John Hardy	240	84	600 00
R. E. Harris	856	96	918 40
John A. Hart	212	84	588 80
D. H Hill	205	83	580 00
William Henderson	300	84	624 00
A. L. Holman	720	87	810 00
George W. Houston	540	84	720 00
D. C. Humphries	812	84	828 80
W. D. Humphreys	812	84	828 80
John P. Hubbard	240	84	600 00
W. F. Hurt	812	85	834 80
E. F. Jennings	780	84	816 00
S. W. Jones	452	84	684 80
P. A. Kendrick	300	87	642 00
S. F. Kennemer	692	74	720 80
Horace King	332	84	636 80
S. W. Lawrence	656	87	784 40
G. S. W. Lewis	300	84	624 00
David Lore	380	100	752 00
Jacob McGee	370	12	220 00
Thomas Masterson	780	84	816 00
William Mastin	260	84	608 00
G. W. Malone	692	84	780 80
D. A. McCall	190	84	580 00
J. G. Moore	332	84	696 80
E. J. Mancill	360	92	696 00
William Murrah	600	84	744 00
T. W. Newsom	376	100	750 40
John Ninninger	100	84	544 00
J. J. Parker	404	84	665 60
A. Proskauer	740	77	758 00
J. E. Quinn	740	88	824 00
James A. Reeves	636	84	758 40
H. W. W. Rice	376	87	672 40
A. G. Richardson	300	87	642 00
Ryland Randolph	452	59	534 80
Justin Ronayne	812	84	828 80
E. R. Rose	420	84	672 00
Thomas Sanford	420	84	672 00
C. P. Simmons	840	89	870 00
W. G. W. Smith,	748	87	821 20
L. S. Speed	200	84	584 00
Amount carried forward	.....	.....	$51,531 20

EXHIBIT NO. 3—Continued.

PAY OF MEMBERS, &C., OF GENERAL ASSEMBLY—Continued.

Representatives.	Miles.	Days.	Amount.
Amount brought forward	.....	.....	$51,531 20
H. J. Springfield	480	88	720 00
T. C. Steward	300	97	702 00
Paul Strobach	.....	106	654 00
W. T. Stubblefield	572	84	732 80
W. L. Taylor,	332	80	612 80
John Taylor	752	95	870 80
William Taylor	540	84	720 00
Holland Thompson	.....	84	504 00
C. T. Thweatt	240	84	600 00
E. E. Tiller	420	84	672 00
H. C. Tompkins	840	87	858 00
Coke Tucker	332	87	654 80
W. V. Turner	60	87	546 00
Jackson Tyner	332	85	642 80
James Vanzandt	180	84	576 00
John M. Walker	400	89	694 00
J. R. Waldrop	572	84	732 80
Spencer Weaver	240	87	618 00
John White	600	84	744 00
L. J. Williams	.....	84	504 00
B. R. Wilson	484	84	697 60
Jack Wood	420	84	672 00
John M. Yates	392	87	678 80
Alexander McKinstry	740	56	632 00
George F. Harrington, (Speaker)	740	84	1,136 00
Total pay of Representatives	.....	.....	$68,646 40
Officers, Clerks, &c.			
M. P. Blue, Secretary Senate—$500 for filing papers, &c., and copying Journal	.....	84	1,172 00
W. B. Cloud, Clerk of House—$500 for filing papers, &c., and copying Journal	.....	84	1,172 00
D. C. Whiting, Assistant Secretary Senate	.....	83	498 00
E. C. Silsby, Assistant Clerk House	.....	109	654 00
J. M. Levey, Journal Clerk	.....	88	528 00
J. E. Farden, Journal Secretary	.....	84	504 00
John B. Cloud, Engrossing Clerk	.....	55	330 00
John Lamb, " "	.....	17	102 00
W. C. Garrison, " "	.....	47	282 00
T. W. Crowder, " "	.....	64	384 00
D. C. Robinson, " "	.....	6	36 00
J. B. Clark, " "	.....	67	402 00
S. S. Gardner, Enrolling Clerk	.....	92	552 00
Melvin Ames, " "	.....	11	66 00
W. C. Crenshaw, " "	.....	33	198 00
L. L. Dupree, " "	.....	10	60 00
M. P. Beach, Assistant	.....	83	498 00
W. W. D. Turner, Assistant	.....	8	48 00
J. W. Vandivier, "	.....	84	504 00
J. L. Watson, "	.....	55	330 00
W. J. Gilmore, "	.....	16	96 00
J. W. Raines, "	.....	54	324 00
J. E. Scott, "	.....	1	6 00
Amount carried forward	.....	.....	$ 8,746 00

EXHIBIT NO. 3—Continued.

PAY OF MEMBERS, &C., OF GENERAL ASSEMBLY—Continued.

Officers, Clerks, &c.	Days.	Amount.
Amount brought forward		$ 8,746 00
C. McDonald, Assistant	21	126 00
A. L. Morgan, "	22	132 00
G. I. Gray, "	6	36 00
J. S. Aikenhead, "	11	66 00
W. J. Bailey, "	5	30 00
Willie Crowder, "	11	66 00
J. A. McCutchen, Chaplain	84	336 00
Samuel Wilson, "	84	336 00
Eugene Carter, Page	70	210 00
Neil W. Blue, "	84	252 00
P. Strobach, jr., "	84	252 00
David Gregory, "	84	252 00
E. S. Alley, "	84	252 00
W. W. Duncan, "	76	228 00
H. H. Barr, "	82	246 00
Moses Peace, Attendant	84	210 00
Thornton Sutherland, Attendant	84	210 00
Elias Allen, "	84	210 00
Henry Hurst, Messenger	31	93 00
James Foster, "	113	462 00
H. H. Craig, Door-Keeper	84	504 00
J. M. Bryant, Assistant Door-Keeper	76	456 00
M. E. Bryant, " "	82	246 00
Hales Ellsworth, Door-Keeper	84	504 00
Wm. M. Jones, Sergeat-at-Arms	31	186 00
L. S. Berry, "	84	504 00
J. A. Harper, "	28	168 00
John P. Miller, "	25	150 00
Total pay of Officers, Clerks, &c		$15,519 00

EXHIBIT NO. 3—Continued.

SECRETARY TO THE CHIEF JUSTICE.		
To Thomas G. Jones		$ 330 00
INSURANCE ON STATE CAPITOL.		
To Lehman, Durr & Co		1,575 00
SURVEY OF THE COOSA RIVER.		
To Thomas Pearsall, Commissioner		1,228 00
SECRETARIES TO THE GOVERNOR.		
To D. L. Dalton, from October 1, 1869, to August 31, 1870	1,375 00	
L. L. Dupree, from October 1, 1869, to September 30, 1870	1,026 65	2,401 65
SECRETARY BOARD OF EQUALIZATION.		
To John P. Miller, Secretary		220 00
CLERK IN OFFICE REPORTER OF SUPREME COURT.		
To Ellis Phelan, from October 1, 1869, to March 30, 1870		900 00

FUEL, LIGHTS AND STATIONERY.

To S. H. Grant	$ 17 00
Montgomery Gas Light Company	14 00
Montgomery & West Point Railroad Company	35 25
S. Benedicks & Co	2,925 84
S. Coffin	606 90
R. Greene	10 10
Elisha Walker	120 00
Montgomery Gas Light Company	25 50
Montgomery & West Point Railroad Company	9 40
Elisha Walker	70 50
Atkinson & Coffin	157 67
E. Robinson	14 46
E. Walker	48 26
S. Benedicks & Co	431 80
C. B. Sledge	4 50
Montgomery & West Point Railroad Company	16 50
W. T. Ross	6 64
Montgomery Gas Light Company	68 50
S. H. Grant & Co	23 05
R. Greene	9 50
Montgomery Gas Light Company	44 50
B. Smith	5 60
S. Benedicks & Co	276 25
Amount carried forward	$ 4,831 72

EXHIBIT No. 3—Continued.

FUEL, LIGHTS AND STATIONERY—Continued.

Amount brought forward	$ 4,831 72
To Joel White	165 70
P. J. Tatum	3 60
B. F. Wilson	4 68
Joe Basil	4 83
E. Walker	4 50
C. E. Wilson	5 92
C. E. Wilson	13 08
Montgomery Gas Light Company	75 00
Joel White	97 00
Fowler & House	16 50
C. E. Wilson	9 00
C. E. Wilson	11 00
S. Benedicks & Co	365 17
C. E. Wilson	13 20
Montgomery & West Point Railroad Company	9 05
Montgomery Gas Light Company	832 55
C. E. Wilson	12 09
S. H. Giant & Co	11 00
Montgomery Gas Light Company	94 00
Fowler & House	4 00
Thomas Gilmer & Co	60 00
Joel White	83 50
J. V. Gonzales	12 00
C. E. Wilson	25 00
Montgomery Gas Light Company	169 46
Montgomery & West Point Railroad Company	21 25
C. E. Wilson	38 00
"	13 00
"	13 20
"	13 20
"	13 20
"	13 20
Joel White	101 25
S. H. Grant & Co	8 00
Montgomery Gas Light Company	28 00
" " "	145 45
T. J. Scott	3 00
C. W. Kennedy	114 00
Barrett & Brown	40 00
S. Benedicks & Co	3,724 74
Montgomery Gas Light Company	47 00
C. W. Kennedy	104 55
"	13 30
S. Benedicks & Co	2,697 44
Joel White	101 30
R. Greene	52 40
Montgomery Gas Light Company	152 10
S. Benedicks & Co	204 05
S. H. Grant & Co	14 00
C. W. Kennedy	18 80
Montgomery Gas Light Company	25 00
Joseph Hodgson	8 00
Montgomery Advertiser	10 00
James E. Thompson	18 00
Total	$14,861 18

EXHIBIT No. 3—Continued.

DETAILED STATEMENT OF WARRANTS DRAWN ON THE CONTINGENT FUND.

1869.			
Oct.	2	To Joseph Bihler, ice	$28 80
	4	J. P. Stow & Co., locks, &c	11 85
	6	South Alabamian, publishing proclamation	15 00
		R. Greene, express charges	3 25
	7	Tri-Weekly Advocate, publishing proclamation	10 00
	11	F. P. O'Brien, painting Senate Chamber	700 00
	12	J. W. Dimmick, postage stamps	100 00
		Charles Sturrs, putting down carpet	36 30
	13	Alabama State Journal, publishing proclamation	16 00
	14	Montgomery Advertiser, " "	12 00
	15	Montgomery Mail, " "	15 00
	16	J. V. Gonzales, binding, &c	12 00
		Sam Falconer, painting doors	10 00
		Henry Duncan, erecting scaffolding	120 00
	20	Sam Falconer, painting shutters	2 50
	21	Caleb Harris, cleaning well	6 00
	26	R. M. Reynolds, postage stamps	25 98
		Charles Sturrs, putting down carpet	4 50
	27	W. B. Hughes, city map	10 00
		Southern Express Company, freight on books	3 25
	30	Alabama State Journal, publishing proclamation	22 00
		Charles A. Miller, express charges	32 00
		Florence Journal, publishing proclamation	27 75
Nov.	1	Joseph Bihler, ice	10 38
		J. P. Stow & Co., sundries, per bill	101 50
	2	Montgomery Mail, publishing proclamation	15 00
		W. B. & A. R. Bell A Co., carpets, &c	716 43
		Montgomery Advertiser, publishing proclamation	28 00
	6	Alabamian & Times, " "	24 00
	11	J. P. Stow & Co., empty boxes	7 00
		S. Oppenheimer, for chairs	86 00
	13	Charles Sturrs, putting down carpets	82 20
		William Carrigan, carpenter work	80 00
		F. P. O'Brien, painting dome	200 00
		J. W. Dimmick, postage stamps	100 00
	15	D. Abraham, buckets, &c	67 50
		A. T. Maxwell, carpenter work	20 00
		J. B. Johns, repairing desks, &c	15 00
		D. Naftel, repairing desks	15 00
		T. A. Naftel, removing scaffolding	109 75
		D. Abraham, spittoons	39 25
	16	A. T. Maxwell, carpenter work	25 00
	17	Lane & Gamble, professional services	500 00
	19	Sam Falconer, painting wood house	40 00
		J. B. Johns, locks, &c	35 50
	20	F. P. O'Brien, painting dome	800 00
		Opelika Locomotive, publishing proclamation	15 00
		Figh & McDonald, building outhouses	677 00
		A. T. Maxwell, repairing chairs	8 00
		Henry Duncan, putting up scaffold	290 00
	22	John Egger, shields for watchmen	8 00
		Talladega Sun, publishing proclamation	12 00
	24	S. Oppenheimer, chairs, &c	331 00
		Alabama State Journal, publishing proclamation	10 00
	26	Opelika New Era, " "	11 00
	27	Montgomery Mail, " "	15 00
		Frank McGraw, whitewashing	2 50
		George H. Todd, keys, latches, &c	40 00
		Schmidt & O'Brien, painting	639 80
	30	Montgomery Advertiser, publishing proclamation	14 00
		I. W. Jones, repairing clock	34 00
		Amount carried forward	$6,439 39

EXHIBIT NO. 3—Continued.

DETAILED STATEMENT OF WARRANTS DRAWN ON THE CONTINGENT FUND—Continued.

1869.		Amount brought forward	$ 6,439 39
Dec.	2	To W. B. & A. R. Bell & Co., carpets, &c	930 16
		J. B. Johns, case "pigeon holes."	20 00
		J. B. Johns, repairing	135 00
	3	Jefferson Garrett, cleaning outhouses	25 00
		C. A. Miller, postage	15 00
	4	J. E. Kreutner, keys	5 00
		J. J. Kane, plastering	55 00
		J. B. Johns, repairing chairs	5 50
		Sam Falconer, painting	5 00
	8	F. P. O'Brien, painting	300 00
		S. Oppenheimer, chairs	50 00
	9	J. P. Stow & Co., sundries, per bill	247 18
	10	Montgomery Mail, publishing proclamation	16 00
	11	Alabama State Journal, publishing proclamation	17 25
		Montgmery Advertiser, publishing proclamation	15 00
		J. W. Dimmick, postage stamps	35 00
	14	S. Oppenheimer, desks	77 00
	15	F. P. O'Brien, painting	1,000 00
		Johns & Naftel, shelving	11 50
	16	Joseph Hodgson, seven hundred copies Alabama Manual	175 00
	17	B. O. Scott, telegrams, &c	40 00
		J. B. Johns, latticing window	5 00
		Sam Falconer, painting	17 50
		Johns & Naftel, for doors	46 50
	18	John Powell, chairs, tables, &c	295 00
	21	H. Lewey, repairing clock	6 50
	22	A. Strassberger, bagging	76 80
		Elias Allen, services	5 00
	24	Squire Brodden, services	3 00
		J. V. Gonzales, binding	8 50
		J. W. Dimmick, postage stamps	65 00
	27	B. O. Scott, telegrams	10 00
	28	C. A. Miller, telegrams,	21 00
1870.			
Jan.	4	George H. Todd, sundries, per bill	37 00
		R. Greene, express charges	14 25
		W. B. & A. R. Bell & Co., carpets	68 06
		J. P. Stow & Co., sundries, per bill	19 35
	5	Montgomery Mail, yearly subscription	10 00
		William R. Noble, express charges	23 71
	7	B. M. Lewey, clocks	27 00
	11	Huntsville Advocate, publishing proclamation	8 00
	12	Montgomery Wharf, wharfage	1 50
	14	Johns & Naftel, repairing	3 50
		J. V. Gonzales, binding	55 50
	15	Schmidt and O'Brien, painting	2,057 00
	17	B. O. Scott, postage stamps	40 00
	19	Willis Bishop, services, cleaning outhouses	40 00
		Eufaula News, publishing proclamation	4 00
		Huntsville Advocate, publishing proclamation	10 00
	21	Joseph Hodgson, eight hundred copies Alabama Manual	200 00
		S. Oppenheimer, sundries, per bill	193 00
	26	Montgomery Advertiser, publishing proclamation	15 00
		H. Lewey, repairing clock	40 00
		J. W. Dimmick, postage stamps	100 00
	27	Montgomery Mail, publishing proclamation	15 00
		Alabama State Journal, publishing proclamation	15 00
	29	Johns & Naftel, repairing	10 50
Feb.	1	William R. Noble, express charges	19 75
	2	W. B. & A. R. Bell & Co., carpets, &c	55 38
		Amount carried forward	$12,261 28

EXHIBIT NO. 3—Continued.

DETAILED STATEMENT OF WARRANTS DRAWN ON THE CONTINGENT FUND—Continued.

1870.		Amount brought forward	$12,261 28
Feb.	5	To J. B. Johns, for locks	8 00
	7	J. W. Dimmick, box rent in post-office	26 76
		J. Withers Clay, publishing proclamation	12 00
	8	Smith & Herndon, legal services	1,750 00
		Charles Simpson, for servtces	40 00
	9	J. P. Stow & Co., sundries, per bill	91 35
	10	South Alabamian, publishing proclamation	15 00
		Gadsden Times, publishing proclamation	17 00
	12	J. Rembert, sundries, per bill	250 75
	15	Southern Express Company, express charges	2 25
	16	B. O. Scott, telegrams, &c	20 00
		P. R. Devane, services	400 00
		Johns & Naftel, carpenter work	60 00
	18	P. Phillips, professional services	500 00
		C. A. Miller, express charges	32 00
		J. J. Kane, for plastering	12 00
		Montgomery Mail, publishing proclamation	10 00
	19	Greenville Advocato, publishing proclamation	10 00
		W. R. Noble, express charges	13 25
		North Alabamian & Times, publishing proclamation	12 00
		Alabama Republican, publishing proclamation	12 00
	24	C. H. Cheatham, tin box	1 75
March	1	W. R. Noble, express charges	3 75
	2	J. P. Stow & Co., sundries, per bill	40 25
	4	S. Finnigan, window lights	2 00
		J. W. Dimmick, postage stamps	100 00
	7	Johns & Naftel, sundries	9 25
	8	Joel White, empty boxes	32 50
	9	Bachelor & Sullivan, lightning rods	475 00
	11	J. W, Dimmick, postage stamps	30 00
	12	Schmidt & O'Brien, painting	119 50
		J. J. Kane, plastering	30 00
		Alabama State Journal	22 00
	17	S. Oppenheimer, for chairs	52 50
	18	George H. Todd, repairing locks, &c	36 25
	19	A. Strossberger, bagging, &c	44 80
		J. W. Dimmick, box rent in post-office	10 00
	22	J. V. Gonzales, binding	6 00
	23	John Banks, putting down carpets	16 00
	24	B. O. Scott, telegrams	18 00
April	1	Schmidt & O'Brien, frescoing	275 00
		Johns & Naftel, services	15 00
		Augustus Walker, whitewashing	6 00
	5	J. P. Stow & Co., for carpet tacks	2 20
		W. B. & A. R. Bell & Co., carpets, &c	689 43
	6	Sam Faulkner, painting	5 00
	7	B. O. Scott, telegrams, &c	27 00
	11	J. W. Dimmick, postage stamps	100 00
	12	W. R. Noble, express charges, &c	93 97
		Sam Faulkner, painting	25 00
		John A. Minnis, legal services	500 00
	14	John Powell, chairs, &c	130 00
	15	Southern Express Company, express charges	21 45
	16	Elyton Herald, publishing proclamation	8 00
		Schmidt & O'Brien, frescoing	200 00
	21	Alexander White, legal services	1,000 00
		D. P. Lewis, legal services	600 00
		D. C. Humphries. legal services	600 00
	23	John Egger, water-cooler	55 00
		Sam Faulkner, varnishing	7 50
		Amount carried forward	$20,865 44

EXHIBIT No. 3—Continued.

DETAILED STATEMENT OF WARRANTS DRAWN ON THE CONTINGENT FUND—Continued.

1870.		Amount brought forward	$20,865 44
April	29	To George H. Todd, keys, &c	12 50
	30	J. W. Dimmick, postage stamps	75 00
May	3	John P. Miller, removing safe	25 00
	4	S. F. Rice, legal services	250 00
		J. P. Stow & Co., sundries	7 10
		Joel White, empty boxes	53 50
	5	C. A. Miller, newspaper subscription, &c	50 00
		B. O. Scott, telegrams	26 00
	6	Johns & Naftel, sundries	17 50
	11	J. W. Dimmick, postage stamps	100 00
	14	Barrett & Brown, binding, &c	200 40
	21	Sam Faulkner, painting	50 00
	23	John Banks, putting down carpets	20 00
	25	R. Greene, express charges	12 00
	26	Frank McGraw, whitewashing	15 00
		A. & H. Strassberger, bagging	32 00
	28	Selma Times, publishing proclamation	36 00
	31	J. Rembert, tin box	10 00
		Jane Caffey, putting down carpet	4 00
June	2	C. W. Kennedy, for ice	12 87
	4	W. R. Noble, express charges	41 80
	16	A. Strassburger, bagging	10 24
		Total	$23,067 22

EXHIBIT NO. 3—Continued.

FEEDING PRISONERS—DETAILED STATEMENT—Continued.

1869.			
Oct.	1	To Robert Barber, Montgomery county	$ 428 50
		J. J. Pegues, Tuscaloosa county	357 50
		W. A. Herron, Tallapoosa county	85 00
	6	George H. Craig, Dallas county	414 50
		A. M. Granger, Mobile county	1,310 50
	12	W. H. Strickland, Pike county	188 00
		P. H. Gates, Franklin county	225 50
	13	Thomas Harrison, Shelby county	652 50
	14	George H. Craig, Dallas county	515 00
	16	Ira W. Stott, Butler county	174 00
		M. T. Akers, Marion county	32 00
		J. W. Williams, Calhoun county	277 00
		Ira W. Stuart, Bibb county	55 10
	18	Hiram Pierce, Butler county	226 50
		T. P. Lewis, Tuscaloosa county	99 50
	20	John A. Simmons, Monroe county	319 50
Nov.	1	Thomas Ramsey, Bullock county	593 50
		J. C. Miller, Elmore county	221 50
		Robert Barber, Montgomery county	605 00
	4	J. Michael, Jr., Marengo county	663 00
		James Crosby, Coffee county	92 50
		A. M. Granger, Mobile county	1,474 50
		J. S. Williams, Perry county	345 50
	15	T. A. Trawick, Henry county	203 00
	19	R. J. Kellem, Chambers county	332 00
	20	J. W. Wimberly, Choctaw county	341 50
	22	John T. Ware, Russell county	327 00
		F. M. Treadaway, Fayette county	7 50
	23	W. H. Lentz, Limestone county	166 50
		P. H. Whetstone, Autauga county	194 50
		W. M. Russell, Barbour county	613 00
	24	George H. Craig, Dallas county	374 00
	26	W. H. Hunter, Lowndes county	1,171 00
	27	S. H. Dailey, Monroe county	46 50
Dec.	1	A M. Granger, Mobile county	1,241 50
	2	Robert Barber, Montgomery county	551 00
	7	M. A. May, Jefferson county	44 00
		D. D. Dawson, Clarke county	126 50
	8	W. A. Herron, Tallapoosa county	55 50
	9	Thomas A. Ramsey, Bullock county	277 00
		James K. Bailey, Lee county	300 50
		Ira Webb, Cherokee county	78 00
		W. C. Lackey, Coosa county	175 00
		J. B. Daugherty, Dale county	80 50
	14	B. A. Hudgins, Pickens county	235 00
	27	J. J. Padgett, Macon county	205 00
		H. C. Childress, Hale county	347 00
		F. M. Shouse, Talladega county	272 00
1870.			
Jan.	1	Robert Barber, Montgomery county	454 50
	4	George H. Craig, Dallas county	399 00
		A. M. Granger, Mobile county	1,098 50
	5	De F. Richards, Wilcox county	668 50
		" " "	317 00
		" " "	328 00
	7	William J. Kirk, Jackson county	351 50
	12	J. S. Williams, Perry county	257 50
		G. B. Hall, Baldwin county	68 50
	18	George H. Cole, Greene county	326 00
	25	George H. Craig, Dallas county	433 00
	26	James Fortner, Conecuh county	88 00
		Amount carried forward	$21,911 10

EXHIBIT No. 3—Continued.

FEEDING PRISONERS—DETAILED STATEMENT—Continued.

1870.		Amount brought forward	$21,911 10
Jan.	26	To James M. Lumpkins, Conecuh county	30 00
	29	J. Michael, Jr., Marengo county	497 50
Feb.	1	Robert Barber, Montgomery county	546 00
		W. A. Herron, Tallopoosa county	26 50
		J. C. Miller, Elmore county	76 00
	3	Joseph P. Doyle, Madison county	485 00
	4	Thomas Ramsey, Bullock county	264 50
	5	George H. Crrig, Dallas county	544 00
	8	A. M. Granger, Mobile county	1,027 50
	9	A. J. Hamilton, Marion county	20 80
		De F. Richards, Wilcox county	630 00
		W. C. Garrett, Lawrence county	163 50
	14	W. C. Harrison, Morgan county	20 00
	19	A. E. Moore, Sumter county	782 00
	21	W. B. Franklin, Escambia county	29 50
March	1	Robert Barber, Montgomery connty	546 00
		Ira Webb, Cherokee county	124 50
	2	A. M. Granger, Mobile county	905 00
	3	John R. Snow, Crenshaw county	96 50
		J. K. Bailey, Lee county	131 00
	7	J. S. Williams, Perry county	300 50
		J. A. C. Parker, Lee county	184 50
		C. W. Wesson, Lauderdale county	123 00
	10	J. H. Perdue, Butler county	886 50
	24	W. C. Garrett, Lawrence county	219 00
	26	T. A. Trawick, Henry county	138 50
	29	W. A. Herron, Tallapoosa county	36 50
	31	Robert Barber, Montgomery county	595 50
April	2	A. M. Granger, Mobile county	941 50
		J. J. Pegues, Tuscaloosa county	593 50
		J. J. Padgett, Macon county	458 00
		T. J. Fry (estate of), Lauderdale county	277 50
	4	James Fortner, Conecuh county	69 50
	8	De F. Richares, Wilcox county	534 00
	12	W. B. Franklin, Conecuh county	153 00
	13	George H. Craig, Dallas county	517 50
	14	" " "	596 00
	15	Samuel Dillard, Etowah county	82 50
	16	D. D. Dawson, Clarke county	56 00
	21	A. E. Moore, Sumter county	415 00
	28	J. W. Williams, Calhoun county	554 00
	30	Robert Barber, Montgamery county	289 00
		W. H. Strickland, Pike county	443 00
May	2	Thomas Harrison, Shelby county	104 00
	3	J. C. Miller, Elmore county	157 50
		A. M. Granger, Mobile county	941 00
	4	W. A. Herron, Tallapoosa county	53 00
	5	John A. Simmons, Monroe county	242 00
		J. Michael, Jr., Marengo county	373 50
		F. M. Shouse, Talladega county	143 50
	9	J. S. Williams, Perry county	474 00
	11	James G. Cowan, Bullock county	335 00
	14	M. DeCamp, Dallas county	191 50
	20	W. H. Hunter, Lowndes county	512 00
	21	George H. Cole, Greene county	65 50
	23	John T. Ware, Russell county	966 00
	24	W. H. Lentz, Limestone county	305 50
		E. H. Whetstone, Autauga county	95 00
		De F. Richards, Wilcox county	354 50
	25	James P. Doyle, Madison county	474 50
		Amount carried forward	$43,099 90

EXHIBIT No. 3—Continued.

FEEDING PRISONERS—DETAILED STATEMENT—Continued.

1870.		Amount brought forward	$43,099 90
May	27	To Jesse A. Brown, Bibb county	54 00
	31	Robert Barber, Montgomery county	297 00
June	1	A. M. Granger, Mobile county	917 50
		W. C. Lackey, Coosa county	39 50
		J. A. C. Parker, Lee county	326 50
	2	M. DeCamp, Dallas county	110 00
	6	J. S. Williams, Perry county	530 50
	7	R. J. Kellum, Chambers county	416 00
	8	W. M. Russell, Barbour county	469 00
	10	J. J. Padgett, Macon county	231 50
	11	W. I. Kirk, Jackson county	55 50
	13	B. A. Hudgin, Pickens county	325 00
		H. D. Tipton, Jackson county	85 90
	16	De F. Richards, Wilcox county	368 00
	18	Ira W. Stott, Butler county	92 00
	23	J. H. Perdue, Butler county	865 00
July	1	A. M. Granger, Mobile county	915 00
	8	J. W. Wimberly, Choctaw county	83 00
	11	M. DeCamp, Dallas county	127 00
	19	John A. Simmons, Monroe county	139 50
	22	James Fortner, Conecuh county	90 00
Aug.	1	J. C. Miller, Elmore county	131 00
		A. M. Granger, Mobile county	991 00
		Robert Barber, Montgomery county	313 00
		" " "	210 00
	6	J. S. Williams, Perry county	389 00
		J. J. Padgett, Macon county	392 50
	12	M. DeCamp, Dallas county	228 50
	17	De F. Richards, Wilcox county	568 00
	19	George Christian, Conecuh county	219 90
	26	Jacob Michael, Jr., Marengo county	285 50
		James M. Crosby, Coffee county	48 50
		George H. Cole, Greene county	325 50
Sept.	1	J. A. C. Parker, Lee county	343 00
		M. B. Franklin, Escambia county	146 00
	2	Ira Webb, Cherokee county	106 50
		John A. Simmons, Monroe county	172 00
	5	S. E. Jordan, Randolph county	37 00
	6	Robert Barber, Montgomery county	392 50
	10	J. W. Wimberly, Choctaw county	139 50
	20	A. Murphree, Blount county	150 00
		A. M. Granger, Mobile county	1,046 50
	23	Joseph P. Doyle, Madison county	519 00
		T. A. Trawick, Henry county	229 50
	26	James G. Cowan, Bullock county	394 50
		Total	$57,351 30

EXHIBIT No. 3—Continued.

FEEDING PRISONERS—RECAPITULATION BY COUNTIES.

Counties.	Amount.
Autauga	$ 289 50
Baker	.....
Baldwin	68 50
Barbour	1,082 00
Bibb	109 10
Blount	150 00
Bullock	1,864 50
Butler	2,244 00
Calhoun	831 00
Chambers	748 00
Cherokee	309 00
Choctaw	564 00
Clarke	182 50
Clay	.....
Cleburne	.....
Coffee	141 00
Conecuh	497 40
Coosa	214 50
Covington	.....
Crenshaw	96 50
Dale	80 50
Dallas	4,450 00
DeKalb	.....
Elmore	586 00
Escambia	328 50
Etowah	82 50
Fayette	7 50
Franklin	225 50
Greene	1,111 00
Geneva	.....
Hale	347 00
Henry	571 00
Jackson	492 50
Jefferson	44 00
Lauderdale	400 50
Limestone	472 00
Lawrence	382 50
Lee	1,101 00
Lowndes	1,683 00
Macon	1,287 00
Madison	1,478 50
Marengo	1,819 50
Marion	52 80
Marshall	.....
Mobile	12,810 00
Monroe	919 50
Montgomery	5,179 50
Morgan	20 00
Perry	2,297 00
Pickens	560 00
Pike	622 00
Randolph	37 00
Russell	1,293 00
Sanford	.....
Shelby	756 50
St. Clair	.....
Sumter	1,197 00
Talladega	416 00
Tallapoosa	256 50
Tuskaloosa	1,050 50
Walker	.....
Washington	.....
Wilcox	3,768 00
Winston	.....
	$57,351 30

EXHIBIT NO. 3—Continued.

CONVEYING CONVICTS TO THE PENITENTIARY.

1869.		
Oct. 1.	To J. J. Pegues, Tuskaloosa county	$ 143 00
" 2.	J. J. Hinds, Lauderdale county	167 31
" 12.	W. H. Strickland, Pike county	47 31
"	Reuben Copeland, Franklin county	285 60
" 13.	Thomas Harrison, Shelby county	76 75
" 16.	Ira W. Stott, Butler county	44 50
"	M. T. Akers, Marion county	144 50
"	J. W. Williams, Calhoun county	56 37
Nov. 4.	Jacob Michael, Jr., Marengo county	196 50
6.	T. A. Trawick, Henry county	142 85
19.	W. C. Lackey, Coosa county	23 25
23.	J. C. Flournoy, Barbour county	130 25
26.	William H. Hunter, Lowndes county	85 00
Dec. 8.	Thomas Ramsey, Bullock county	92 25
31.	John A. Simmons, Monroe county	199 50
1870.		
Jan. 15.	A. M. Granger, Mobile county	500 75
Feb. 21.	T. A. Trawick, Henry county	94 87
Mar. 26.	T. A. Trawick, Henry county	198 50
	W. C. Garrett, Lawrence county	152 62
April 4.	George H. Craig, Dallas county	53 44
6.	John R. Snow, Crenshaw county	58 00
16.	D. D. Dawson, Clarke county	129 25
21.	J. H. Dicus, Jackson county	160 50
22.	A. E. Moore, Sumter county	218 38
	M. T. Akers, Marion county	139 38
25.	John M. Keith, Geneva county	104 71
30.	A. M. Granger, Mobile county	358 05
	W. H. Strickland, Pike county	74 62
May 5.	Jacob Micheal, Jr., Marengo county	142 50
10.	James G. Cowan, Bullock county	30 75
18.	James Fortuer, Conecuh county	86 75
21.	George H. Cole, Greene county	73 25
	J. W. Williams, Calhoun county	118 00
24.	John H. Elliott, Limestone county	772 25
	DeF. Richards, Wilcox county	230 60
25.	Joseph P. Doyle, Madison county	255 20
31.	J. S. Williams, Perry county	194 62
June 21.	James H. Perdue, Butler county	106 00
July 30.	A. M. Granger, Mobile county	1,155 05
Aug. 1.	M. DeCamp, Dallas county	37 93
Sept. 5.	S. E. Jordan, Randolph county	64 72
30.	J. S. Williams, Perry county	148 12
	Total	$11,827 59

REMOVAL OF PRISONERS.

1869.		
Oct. 19.	George Christian, Conecuh county	31 00
Nov. 23.	P. H. Whetstone, Autauga county	9 85
	P. H. Whetstone, Autauga county	10 50
Dec. 31.	J. S. Stanton, Monroe county	32 06
1870.		
Jan. 22.	F. M. Treadway, Fayette county	27 75
Feb. 24.	J. J. Pegues, Tuscaloosa county	20 62
	J. J. Pegues, Tuscaloosa county	31 26
April 15.	Samuel Dilllard, Etowah county	71 25
28.	James Fortner, Conecuh county	15 00
30.	A. M. Granger, Mobile county	71 25
June 14.	J. J. Pegues, Tuskaloosa county	13 12
	Total	$ 333 66

EXHIBIT No. 3—Continued.

SHERIFFS' FEES IN CRIMINAL CASES.

1870.		
June 25.	To Robert Barber, Montgomery county	$ 707 15
July 13.	J. C. Miller, Elmore county	160 00
14.	F. M. Shouse, Talladega county	186 00
	John A. Simmons, Monroe county	44 00
22.	R. J. Kellum, Chambers county	183 50
	James G. Cowan, Bullock county	48 00
Aug. 3.	A. M. Granger, Mobile county	1,635 75
5.	T. A. Trawick, Henry county	61 00
6.	W. H. Hunter, Lowndes county	56 50
8.	W. A. Herron, Tallapoosa county	164 50
10.	W. C. Lackey, Coosa county	92 00
	J. J. Padgett, Macon county	218 00
	E. S. Mancill, Covington county	78 00
15.	J. W. Williams, Calhoun county	58 50
	J. B. Feagin, Barbour county	131 25
	R. H. Oakley, Bibb county	73 50
	A. G. Steward, Autauga county	155 50
	J. L. Williams, Dale county	176 50
	Hiram N. Roberts, Madison county	42 00
	A. L. McKinney, Limestone county	104 00
	C. B. Elliott, Shelby county	20 00
	Thomas Harrison, Shelby county	54 00
	U. L. Bennett, Sumter county	91 50
	Ira Webb, Cherokee county	79 00
	W. L. Lipsey, Pickens county	209 50
	William M. Russell, Barbour county	167 50
	J. L. McAllister, Winston county	111 00
17.	DeF. Richards, Wilcox county	62 00
20.	Jacob M. Gamble, Henry county	203 00
26.	Joseph P. Doyle, Madison county	247 00
Aug. 26.	James M. Crosby, Coffee county	127 50
Sept. 20.	A. Murphree, Blount county	16 50
23.	T. A. Trawick Henry county	18 00
	Total	$5,782 15

EXHIBIT NO. 3—Continued.

EDUUCATIONAL FUND—DETAILED STATEMENT SHOWING DATE AND AMOUNT OF EACH WARRANT ISSUED, AND FOR WHAT YEAR.

1869.					
Oct.	1	To A. W. McCullough	Madison	1869.	$ 844 90
	4	J. A. McCutcheon	Elmore	"	568 30
	5	M. H. Yerby	Hale	"	425 95
	6	A. A. West	Clay	"	383 18
	7	H. S. Whitfield	Tuscaloosa	"	2,119 25
		George E. Pegram	Marengo	"	885 00
	8	C. J. L. Cunningham	Bullock	"	2,436 53
	9	John McLaughlin	Covington	"	619 40
		G. C. Bevins	Sanford	"	1,301 83
		J. E. Summerford	Lee	"	3,910 41
	10	Matthew Miller	Coffee	"	557 10
	12	J. H. Sears	Dallas	"	3,369 10
		J. G. Chaudron	Talladega	"	383 93
		J. H. Booth	Autauga	"	1,367 90
	13	J. G. McLendon	Coosa	"	477 75
		J. M. Corderie	Baker	"	1,142 22
	14	J. B. Sanford	Jefferson	"	1,986 15
	15	J. G. McLendon	Pike	"	418 00
	16	W. P. Lovett	St. Clair	"	2,473 67
		F. H. Anderson	Franklin	"	1,542 12
		W. M. Loftin	Montgomery	"	1,592 73
		J. H. Howard	Crenshaw	"	872 91
		A. G. Martin	Escambia	"	200 00
		N. B. Cloud	Normal Class, Montgomery	"	250 00
		N. B. Cloud	Normal Class, Montgomery	"	250 00
	18	W. R. Chisholm	Lauderdale	"	560 50
		George P. Kincey	Henry	"	2,439 95
		James M. Wiggins	Cleburne	"	456 75
		E. R. Porter	Geneva	"	438 75
	19	T. W. White	Blount	"	1,277 65
	20	A. A. Smith	Greene	"	1,878 00
		T. T. Edmunds	Russell	"	1,475 31
	21	J. B. Lentz	Limestone	"	1,029 26
		H. S. Whitfield	Tuscaloosa	"	1,619 72
		John B. Williams	Calhoun	"	304 70
		F. M. Proctor	Marshall	"	1,868 33
	22	J. S. Caldwell	Macon	"	822 56
	23	W. J. Gilmore	Choctaw	"	4,098 25
		J. W. Jones	Shelby	"	523 50
	25	James L. Gilder	Walker	"	2,538 00
	26	S. Moore	Baldwin	"	759 80
	28	James Middleton	Fayette	"	3,060 20
		James Middleton	Fayette	"	131 00
	29	T. B. Collins	DeKalb	"	243 50
		T. B. Collins	DeKalb	"	1,582 19
		T. B. Collins	DeKalb	"	562 25
	30	G. W. Neely	Lowndes	"	2,846 90
Nov.	2	W. W. Wilson	Clarke	"	1,641 67
		W. W. Wilson	Clarke	"	591 56
		J. T. B. Foard	Escambia	"	176 25
	5	C. C. Nesmith	Morgan	"	2,040 44
		C. C. Crowe	Perry	"	2,226 04
	6	John H. Preston	Lawrence	"	609 68
		W. M. Buckley	Lowndes	1867.	2,545 54
	10	W. P. Shipman	Winston	1869.	1,473 58
		T. J. King	Washington	"	150 00
		T. J. King	Washington	"	237 00
		G. M. T. Gibson	Dale	"	275 35
	17	William Seawell	Butler	"	749 55
		C. C. Enloe	Randolph	"	377 41
	22	R. Bradshaw	Sumter	"	473 50
		Amount carried forward			$ 74,462 9

EXHIBIT No. 3.—Continued.

EDUCATIONAL FUND—DETAILED STATEMENT—Continued.

1869.		Amount brought forward			$ 74,462 97
Nov.	23	To C. C Colton	Wilcox	1869.	1,039 13
	30	John H. Preston	Lawrence	"	57 60
		W. J. Gilmore	Choctaw	"	1,483 05
Dec.	6	B. L. Dyer	Chambers	"	448 10
	8	J. B. Sanford	Jefferson	"	832 94
	9	J. J. Brasher	Etowah	"	1,874 90
	11	A. A. West	Clay	"	47 23
	15	E. F. Bouchelle	Pickens	"	1,722 38
		R. R. McPherson	Bibb	"	849 20
	16	R. Bradshaw	Sumter	"	100 00
	21	N. B. Cloud	for Mobile	"	200 00
	24	B. B. Fields	Barbour	"	2,256 11
1870.					
Jan.	5	T. J. King	Washington	"	400 66
		N. B. Cloud	for Mobile	"	1,000 00
		J. S. Caldwell	Macon	"	284 40
	7	C. J. L. Cunningham	Bullock	"	1,113 90
		William Seawell	Butler	"	470 00
		N. B. Cloud	for Mobile	"	3,620 00
		Jesse W. Isbell	Jackson	"	2,247 78
	11	N. B. Cloud	for Mobile	"	300 00
	15	John B. Williams	Calhoun	"	183 40
	17	J. E. Summerford	Lee	"	378 80
		H. S. Whitfield	Tuscaloosa	"	114 95
		A. A. Smith	Greene	"	4,784 76
	18	T. B. Nesmith	Marion	"	820 70
	19	George W. Neely	Lowndes	"	808 30
		A. T. Spence	Barbour, (court costs,)	"	238 22
	20	W. R. Chisholm	Lauderdale	"	175 00
	21	T. T. Edmunds	Russell	"	750 40
	22	B. L. Dyer	Chambers,	"	431 50
		George E. Pegram	Marengo	"	615 00
		C. C. Colton	Wilcox	"	884 45
	29	R. Bradshaw	Sumter	"	575 18
	31	Joseph H. Sears	Dallas	"	650 00
Feb.	4	W. J. Gilmore	Choctaw	"	847 33
	11	L. J. Sanford	Cherokee	"	312 46
	14	James Middleton	Fayette	"	125 00
	21	S. Moore	Baldwin	"	763 00
	25	A. A. West	Clay	"	13 68
		William P. Shipman	Winston	"	84 34
	28	Joseph H. Speed	Perry	"	572 50
		G. L. Putnum	Mobile	"	3,337 00
		E. R. Porter	Geneva	"	372 75
March	3	J. T. B. Foard	Escambia	"	250 00
		L. J. Sanford	Cherokee	1867.	5,810 40
		John K. Hoge	DeKalb	"	2,543 12
	4	W. J. Gilmore	Choctaw	1866.	5,601 23
		C. Corprew	Tallapoosa	1867.	8,346 87
		H. C. Tompkins	Franklin	"	2,318 40
	5	J. S. Caldwell	Macon	"	3,773 91
	7	W. P. Lovett	St. Clair	1869.	598 30
	10	J. W. Jones	Shelby	1866.	3,205 33
	11	J. E. Summerford	Lee	1867.	5,653 18
		J. G. McClendon	Coosa	1869.	305 50
	16	J. B. Williams	Calhoun,	1867.	2,477 04
	17	James H. Lowry	Tallapoosa	1869.	819 05
	18	R. Bradshaw	Sumter	1866.	9,291 84
	19	G. L. Putnum	Mobile	1869.	680 00
	21	A. W. McCullough,	Madison	"	406 68
		Amount carried forward			$ 159,611 42

EXHIBIT NO. 3—Continued.

EDUCATIONAL FUND—DETAILED STATEMENT—Continued.

1870.		Amount brought forward			$159,611 42
Mar.	24	To J. J. Brasher	Etowah		703 15
		N. B. Cloud	Normal class, Huntsville		561 55
	25	C. C. Enloe	Randolph	1867	4,532 80
		Jesse H. Booth	Autauga	1870	90 00
	26	J. H. Sears	Dallas	"	2,790 22
	29	Thomas B. Nesmith	Marion	"	130 00
		W. P. Miller	Conecuh	1867	3,482 47
		G. M. T. Gibson	Dale	"	4,000 00
		W. P. Miller	Conecuh	1870	898 49
		W. P. Miller	Conecuh	"	897 27
		N. B. Cloud	Normal class, Evergreen	"	300 00
		Matthew Miller	Coffee	1869	167 15
		N. B. Cloud	Normal class, Talladega	"	759 50
		John A. McCutcheon	Elmore	1870	2,228 24
		J. G. Chaudron	Talladega	"	5,207 60
	30	A. W. McCullough	Madison	1867	2,000 00
		Matthew Miller	Coffee	1866	1,784 00
		Matthew Miller	Coffee	1867	1,212 00
		T. J. King	Washington	1869	810 00
		Jesse H. Booth	Autauga	1870	4,996 00
		G. L. Putnam	Mobile	1869	4,749 64
April	2	J, T. B. Foard	Escambia	1870	923 00
		John McLaughlin	Covington	1866	918 33
	4	J. H. Speed	Perry	1870	4,829 65
		George P. Kincey	Henry	1870	494 95
		George P. Kincey	Henry	1867	5,001 55
		William Seawell	Butler	"	2,254 85
	6	N. B. Cloud	Normal class, Huntsville	"	439 50
		B. J. McCaine	Clay	1867	2,790 80
		N. B. Cloud	Normal Class, Portersville		220 72
		W. J. Gilmore	Choctaw	1867	3,384 07
		W. J. Gilmore	Choctaw		522 65
		Jesse W. Isbell	Jackson	1867	6,129 38
		H. S. Whitfield	Tuscaloosa	"	3,000 00
	12	E. R. Porter	Geneva	1869	180 00
	14	J. W. White	Shelby	1870	2,122 27
		T. W. White	Blount	"	2,147 86
		T. W. White	Blount	1869	50 00
		J. W. Cotter	Monroe	1867	1,585 86
		B. B. Fields	Barbour	1869	250 00
		J. M. Wiggins	Cleburne	1870	2,464 90
		J. J. Brasher	Etowah	1867	3,262 57
		S. Moore	Baldwin	1870	559 44
		C. C. Colton	Wilcox	1867	3,902 25
	16	W. M. Loftin	Montgomery	1869	1,500 00
		W. M. Loftin	Montgomery	1870	1,532 75
	19	George E. Pegram	Marengo	"	2,454 05
		C. C. Nesmith	Morgan	1869	100 00
	20	James S. Caldwell	Macon	1870	3,686 50
		L. G. McLendon	Pike	"	3,183 20
		J. M. Corderie	Baker	"	1,963 96
		C. J. L. Cunningham	Bullock	"	1,049 68
		J. H. Howard	Crenshaw	"	2,428 57
	21	A. A. Smith	Greene	"	2,632 50
		A. A. Smith	Greene	1866	11,577 07
		J. W. McLendon	Coosa	1870	3,014 50
		T. T. Edmunds	Russell	1867	4,617 51
		J. L. Gilder	Walker	1866	2,693 82
	22	M. H. Yerby	Hale	1869	236 00
		M. H. Yerby	Hale	1867	2,310 46
		Amount carried forward			$283,321 77

EXHIBIT NO. 3—Continued.

EDUCATIONAL FUND—DETAILED STATEMENT—Continued.

1870.	Amount brought forward			$283,321 77
April 22	To M. H. Yerby	Hale	1870	4,263 20
	A. W. McCullough	Madison	"	6,704 80
25	C. C. Enlee	Randolph	"	3,807 70
	F. M. Proctor	Marshall	"	1,876 87
	F. M. Proctor	Marshall	"	1,267 76
	John McLaughlin	Covington	"	793 16
	N. B. Cloud	Normal Class, Evergreen		200 00
	W. P. Miller	Conecuh	1870	433 00
27	C. C. Colton	Wilcox	1867	6,052 17
	John H. Preston	Lawrence	1870	267 84
	T. J. King	Washington	1867	508 80
30	W. M. Loftin	Montgomery	1870	1,712 44
	W. R. Chisholm	Lauderdale	"	3,408 03
May 4	John A. McCutcheon	Elmore	1866	309 60
	John A. McCutcheon	Elmore	1867	189 69
	N. B. Cloud	Normal School, Huntsville	"	365 95
	John B. Williams	Calhoun	1870	1,255 56
6	J. S. Caldwell	Macon	"	1,371 10
7	G. W. Neeley	Lowndes	1869	320 00
	W. W. Wilson	Clarke	1866	4,983 45
	N. B. Cloud	Normal Class, Mobile	1870	696 00
	G. L. Putnam	Mobile	"	11,202 30
	W. W. Wilson	Clarke	"	1,128 87
10	John B. Sanford	Jefferson	"	2,253 00
	T. T. Edmunds	Russell	"	2,839 29
11	R. R. McPherson	Bibb	1868	403 87
	R. R. McPherson	Bibb	1870	905 43
	B. J. McCaine	Clay	1868	489 75
12	Ben L. Dyer	Chambers	1870	3,877 74
	Ben L. Dyer	Chambers	1868	743 12
	B. J. McCaine	Clay	1870	3,193 74
	Joseph H. Sears	Dallas	1867	4,700 72
	Joseph H. Sears	Dallas	1868	1,370 37
	T. B. NeSmith	Marion	1868	384 62
14	William Seawell	Butler	1867	1,145 04
	John A. McCutcheon	Elmore	1868	653 37
16	N. B. Cloud	Normal Class, Evergreen		200 00
17	John A. McCutcheon	Elmore	1870	1,122 69
	J. W. Jones	Shelby	1867	5,128 56
	R. Y. Jones	Lee	1869	81 00
	R. Y. Jones	Lee	1870	3,868 40
	J. T. B. Foard	Escambia	1868	182 62
	John McLaughlin	Covington	1867	2,170 00
19	Stephen Moore	Baldwin	1868	283 62
	James Middleton	Fayette	1866-67	4,264 66
	H. S. Whitfield	Tuskaloosa	1870	2,534 35
	John B. Williams	Calhoun	1868	644 12
20	L. J. Sanford	Cherokee	1868	649 50
	L. J. Sanford	Cherokee	1870	3,697 23
	C. J. L. Cunningham	Bullock	1868	1,119 25
	C. W. Neely	Lowndes	1870	1,239 50
	J. T. B. Foard	Escambia	1870	204 00
21	W. M. Loftin	Montgomery	1870	1,295 84
	Robert Bradshaw	Sumter	1870	3,445 64
	G. L. Putnam	Mobile	1868	2,359 62
	W. P. Lovett	St. Clair	1866	2,356 67
	W. P. Lovett	St. Clair	1869	27 50
	W. P. Lovett	St. Clair	1870	1,030 34
23	G. L. McLendon	Pike	1868	860 12
	John McLaughlin	Covington	1868	284 12
	Amount carried forward			$399,612 07

EXHIBIT NO. 2—Continued.

EDUCATIONAL FUND—DETAILED STATEMENT—Continued.

1870.		Amount brought forward			$399,612 07
May	23	To C. Corprew	Tallapoosa	1870	6,252 77
		J. B. Lentz	Limestone	1868	583 50
	24	B. B. Fields	Barbour	1867	7,212 32
		B. B. Fields	Barbour	1868	1,247 00
		B. B. Fields	Barbour	1870	280 99
		C. C. Colton	Wilcox	1868	1,067 50
	25	F. M. Proctor	Marshall	"	549 00
		Jesse W. Isbell	Jackson	1869	333 00
		Jesse W. Isbell	Jackson	1370	1,240 65
	26	J. B. Lentz	Limestone	"	2,335 68
	27	J. W. Cotter	Monroe	"	1,706 97
	30	H. C. Tompkins	Franklin	"	557 30
	31	C. C. Nesmith	Morgan	"	250 00
		N. B. Cloud	Normal class, Huntsville		364 50
June	1	E. F. Bouchelle	Pickens	1869	1,196 00
		J. W. McLendon	Coosa	1868	677 12
		James S. Caldwell	Macon	"	735 62
	2	William P. Miller	Conecuh	"	398 75
		William P. Miller	Conecuh	1870	265 20
	3	Ben L. Dyer	Chambers	1866	8,123 73
	6	J. H. Preston	Lawrence	1868	727 12
	7	J. T. B. Foard	Escambia	1870	96 34
	8	J. G. Chaudron	Talladega	1868	768 37
		J. G. Chaudron	Talladega	1870	2,366 56
	9	Matthew Miller	Coffee	1868	381 12
		Matthew Miller	Cogee	1870	2,011 45
		M. W. Morton	Sanford	1868	585 75
		T. T. Edmunds	Russell	1870	1,258 15
		G. M. T. Gibson	Dale	1868	750 87
	11	E. R. Porter	Geneva	"	136 25
		E. R. Porter	Geneva	1870	589 53
		Joseph H. Sears	Dallas	"	4,314 30
	13	G. M. T. Gibson	Dale	"	2,716 83
	14	E. R. Porter	Geneva	"	203 75
		W. R. Chisholm	Lauderdale	"	747 62
		N. B. Cloud	Normal class, Evergreen		200 00
		John Hoge	DeKalb	1870	1,482 48
	16	Jesse H. Booth	Autauga	"	545 12
		Joseph H. Speed	Perry	1867	6,479 35
		Joseph H. Speed	Perry	1870	1,153 75
		Joseph H. Speed	Perry	"	3,060 28
	17	M. H. Yerby	Hale	"	1,917 12
		William Seawell	Butler	"	533 62
	18	G. L. Putnam	Mobile	"	1,791 09
		W. M. Loftin	Montgomery	"	1,788 15
		G. L. Putnam	Mobile	"	7,358 84
		N. B. Cloud	Normal school, Mobile		432 00
	21	T. T. Edmunds	Russell	1868	885 50
	23	J. M. Corderie	Baker	1870	435 63
		John A. McCutcheon	Elmore	"	707 46
	24	J. H. Howard	Crenshaw	1868	707 25
	25	William P. Miller	Conecuh	1870	289 94
		T. B. Nesmith	Marion	"	270 00
	27	G. W. Neely	Lowndes	"	1,501 00
	28	William Seawell	Butler	1868	720 62
		M. H. Yerby	Hale	"	540 87
	29	C. J. L. Cunningham	Bullock	1870	1,872 28
		C. Corprew	Tallapoosa	1868	1,028 00
		C. Corprew	Tallapoosa	1869	472 60
	30	H. S. Whitfield	Tuscaloosa	1870	1,636 17
		Amount carried forward			$493,114 03

EXHIBIT NO. 3—Continued.

EDUCATIONAL FUND—DETAILED STATEMENT—Continued.

1870.		Amount brought forward		$493,114 03
July 1	To N. B. Cloud	Normal Class, Prattville		338 61
	W. W. Wilson	Clarke	1870	2,500 21
	L. G. McLendon	Pike	"	1,741 67
	E. S. Masterson	Lawrence	"	3,422 28
2	N. B. Cloud	Normal School Huntsville	"	369 50
	R. N. Moore	City Superintend't, Selma	"	1,696 25
	N. B. Cloud	Normal School, Scottsboro	"	400 00
	Jesse H. Booth	Autauga		812 28
6	T. H. Anderson	Franklin		170 61
	T. H. Anderson	Franklin		1,614 03
	B. J. McCaine	Clay		709 71
	T. J. King	Washington		511 10
	A. A. Smith	Green		2,657 09
7	N. B. Cloud	Normal School, Talladega		1,470 76
	Jesse W. Isbell	Jackson		2,125 61
	J. H. Howard	Crenshaw		1,620 09
	R. R. McPherson	Bibb		4,065 90
8	J. W. McClendon	Coosa		1,403 45
	J. S. Caldwell	Macon		823 38
11	T. T. Edmunds	Russell		963 01
12	N. B. Cloud	Normal School, Prattville		189 00
13	A. W. McCullough	Madison		2,990 60
	J. W. Cotter	Monroe		437 25
	J. W. Cotter	Monroe		1,081 77
	M. B. Mattingly	Marengo		4,807 55
14	R. Bradshaw	Sumter		1,389 49
16	W. J. Gilmore	Choctaw		832 00
18	C. J. L. Cunningham	Bullock		1,186 05
19	J. M. Wiggins	Cleburne		431 00
	J. M. Wiggins	Cleburne		775 33
	B. L. Dyer	Chambers		4,306 57
July 22	N. B. Cloud	Normal Class, Mobile		200 00
	N. B. Cloud	Normal Class, Selma		708 30
	G. L. Putnam	Mobile		1,426 54
	W. M. Loftin	Montgomery		1,486 66
26	G. L. Putnam	Mobile		5,438 56
	J. B. Williams	Calhoun		2,574 59
	N. B. Cloud	Normal Class, Elyton		421 65
	J. H. Sears	Dallas		3,091 62
28	C. Corprew	Tallapoosa		1,245 00
	B. B. Fields	Barbour		5,046 64
	H. C. Tompkins	Franklin		250 00
Aug. 1	G. W. Neely	Lowndes		1,058 50
	William Seawell	Butler		1,051 80
3	J. F. Foard	Escambia		100 00
	N. B. Cloud	Normal Class, Selma		91 70
	S. Moore	Baldwin		973 69
5	M. W. Morton	Sanford		2,161 26
	R. Y. Jones	Lee		908 75
	R. Y. Jones	Lee		2,485 32
	A. W. McCullough	Madison		1,241 87
6	F. M. Proctor	Marshall		1,028 29
8	G. W. Neely	Lowndes		1,120 50
9	C. C. Enlow	Randolph		609 75
	C. C. Enlow	Randolph		288 47
10	G. W. F. Gibson	Dale		2,796 67
	N. B. Cloud	Normal Class, Evergreen		300 00
11	W. P. Miller	Conecuh		370 64
	C. C. Nesmith	Morgan		536 87
15	C. C. Nesmith	Morgan		100 00
		Amount carried forward		$571,629 26

EXHIBIT NO. 3—Continued.

EDUCATIONAL FUND—DETAILED STATEMENT—Continued.

1870.	Amount brought forward		$571,629 26
Aug. 15	To John McLaughlin	Covington	499 00
	R. R. McPherson	Bibb	970 40
16	R. Bradshaw	Sumter	751 28
	M. H. Yerby	Hale	1,050 20
	J. A. McCutcheon	Elmore	779 53
17	H. S. Whitfield	Tuscaloosa	1,116 83
	N. B. Cloud	Normal Class, Tuscaloosa	400 00
	W. M. Loftin	Montgomery	1,054 21
	N. B. Cloud	Normal Class, Prattville	233 00
19	Jesse H, Booth	Autauga	494 08
20	J. W. Jones	Shelby	1,349 02
	W. H. Hyde	Winston	275 00
	G. L. Putnam	Mobile	1,058 75
	L. G. McLendon	Pike	1,144 15
	H. S. Whitfield	Tuskaloosa	946 00
24	G. P. Kinsey	Henry	989 42
26	C. C. Colton	Wilcox	1,619 40
	G. L. Putnam	Mobile	8,538 40
	M. W. Morton	Sanford	492 65
Sept. 2	J. S. Caldwell	Macon	963 56
	J. H. Howard	Crenshaw	166 84
	W. R. Chisholm	Lauderdale	1,808 50
	J. M. Wiggins	Cleburne	338 05
	J. G. Chaudron	Talladega	763 76
3	T. B. Nesmith	Marion	150 00
6	J. H. Sears	Dallas	1,079 18
7	E. R. Porter	Geneva	191 82
	W. P. Miller	Conecuh	230 74
	B. L. Dyer	Chambers	900 63
	E. F. Bouchelle	Pickens	500 00
	C. J. L. Cunningham	Bullock	2,080 22
10	M. B. Mattingly	Marengo	1,061 00
	" "	"	1,074 88
	William Seawell	Butler	571 89
	A. Howard	Court costs	28 55
17	J. A. McCutcheon	Elmore	626 46
19	W. M. Loftin	Montgomery	1,758 50
	" "	"	1,001 07
23	J. W. Cotter	Monroe	1,273 02
	J. H. Sears	Dallas	843 00
26	C. Corprew	Tallapoosa	630 00
	J. L. Gilder	Walker	3,258 34
	" "	"	125 00
	" "	"	2,814 03
	L. G. McLendon	Pike	922 02
	Total		$632,388 94
	Normal Schools included in above		12,058 49
			$644,447 43

INTEREST ON BONDED DEBT.

1869.			
Oct. 16	Lehman, Durr & Co., Financial Agents		$ 64,570 00
Dec. 9	" "	"	68,467 00
1870.			
June 9	" "	"	48,172 00
	" "	"	20,295 00
22	" "	"	50,000 00
	Total		$251,504 00

EXHIBIT No. 3—Continued.

ARREST OF ABSCONDING FELONS.

1869,			
Oct.	14	To J. H. Perdue	$ 400 00
	11	M. A. Harrison	800 00
Nov.	3	Isaac Shannon	400 00
Dec.	22	W. Y. House	400 00
1870.			
March	7	Moulton Advertiser, publishing proclamation	12 00
	8	Union Springs Times, publishing proclamation	16 00
	9	Mobile Daily Register, publishing proclamation	22 50
		Alabamian & Times, publishing proclamation	36 00
		Mobile Daily Republican, publishing proclamation	15 00
	10	Republican Union, publishing proclamation	15 00
April	4	Mobile Tribune, publishing proclamation	14 00
	5	Alabama Republican, publishing proclamation	12 00
	13	Montgomery Advertiser, publishing proclamation	69 00
	14	Stevenson New Era, publishing proclamation	10 00
		State Journal, publishing proclamation	37 50
	15	W. T Huddleston	100 00
	16	Republican Union, publishing proclamation	15 00
		Jacksonville Republican, publishing proclamation	8 00
	28	Wilcox News & Pacificator, publishing proclamation	10 00
May	5	Alabama Republican, publishing proclamation	12 00
	21	Southern Republican, publishing proclamation	31 00
		Somerville Times, publishing proclamation	20 00
	27	Huntsville Advocate, publishing proclamation	10 00
	31	Alabamian & Times, publishing proclamation	12 00
		Alabama Republican, publishing proclamation	26 00
June	10	Selma Press, publishing proclamation	18 00
	11	State Journal, publishing proclamation	18 75
	13	Somerville Times, publishing proclamation	12 00
	18	W. C. Morrow	200 00
	21	Henderson & Centerfit	200 00
	27	Alabamian & Times, publishing proclamation	12 00
	28	Florence Journal, publishing proclamation	13 25
July	1	Republican Union, publishing proclamation	15 00
	5	Southern Republican, publishing proclamation	12 00
	18	A. M. Elliott and F. C. Brasher	100 00
	25	S. H. Mitchell	400 00
	26	Selma Press, publishing proclamation	12 00
Aug.	1	J. J. Pegues	16 00
	4	Harrison Morris	100 00
	6	Republican Union, publishing proclamation	30 00
	12	Jacksonville Republican, publishing proclamation	10 00
	18	Selma Times & Messenger, publishing proclamation	12 00
Sept.	2	W. J. Ryan	300 00
		Wilcox News & Pacificator, publishing proclamation	10 00
	3	Scottsboro Herald, publishing proclamation	16 00
	7	State Journal, publishing proclamation	30 00
	10	King Britt	100 00
	24	State Journal, publishing proclamation	18 75
	30	Montgomery Advertiser, publishing proclamation	18 00
		Total	$ 4,176 75

EXHIBIT NO. 3—*Continued.*

PUBLIC PRINTING AND BINDING.

1869.			
Oct.	12	To Barrett & Brown	$ 1,250
Nov.	19	Alabama State Journal	96 00
	23	Montgomery Advertiser	100 00
Dec.	10	John G. Stokes & Co.	4,118 50
1870.			
Jan.	15	" "	5,273 28
Feb.	18	" "	1,996 09
		J. W. Dimmick & Co	4,000 00
Mar.	10	John G. Stokes & Co	1,758 17
April	12	" "	10,629 50
	15	Barrett & Brown	1,250 00
	30	"	1,250 00
May	14	John G. Stokes & Co	3,342 08
June	4	" "	1,915 20
	27	" "	2,741 06
July	8	Barrett & Brown	1,080 00
	19	"	1,250 00
		"	1,250 00
Sept.	2	John G. Stokes & Co	748 30
		Total	$44,048 18

SPECIAL APPROPRIATIONS.

1870.			
Feb.	2	Thomas D. Fister, act of February 2, 1870	$ 15 00
	3	Marvin & Co., safe for Treasurer's office, act approved January 20, 1870	2,200 00
	18	C. D. Hudson, act of December 31, 1868	250 00
	19	L. S. Berry, joint resolution, February 19, 1870	75 00
	24	Montgomery Gas Light Company	832 55
	26	Committee to Examine Railroads, resolution approved February 19, 1870	476 00
		Committee to visit Deaf, Dumb and Blind, resolution approved February 24, 1870	45 00
March	4	Committee to visit Insane Hospital, resolution approved March 3, 1870	500 00
	14	Purchase of books for Deaf, Dumb and Blind (A. G. Storey)	3,000 00
		J. Munsell (Smith's Alabama Reports)	4,800 00
		J. D. Cunningham, extension of State bonds	963 55
		M. Dalton	50 00
		E. C. Jackson	35 00
		Total	$13,242 10

INSTITUTION FOR DEAF, DUMB AND BLIND.

1869.			
Oct.	9	J. H. Johnson, President	$1,946 94
Nov.	20	" "	1,000 00
1870.			
Jan.	11	" "	1,718 91
Mar.	14	A. G. Storey, Treasurer	500 00
April	28	" "	3,339 03
July	2	" "	3.500 00
			$12,004 88

EXHIBIT No. 3—Continued.

ALABAMA INSANE HOSPITAL.

1869.		
Oct. 12	To Washington Moody, Treasurer	$10,412 00
May 19.	" " "	7,249 75
July 6.	" " "	5,747 14
	Total	$ 23,408 89

FREEDMAN'S HOSPITAL TALLADEGA.

1869.		
Oct. 9	To Green T. McAfee, President	$ 833 16
Nov. 27	" " "	413 42
Dec. 27	" " "	734 71
1870.		
Jan. 19	" " "	488 86
Feb. 26	" " "	498 34
Mar. 14	" " "	492 42
April 15	" " "	433 32
May 17	" " "	467 52
July 2	" " "	467 78
Aug. 10	" " "	478 85
	" " "	468 65
	Total	$ 5,767 03

INTEREST ON UNIVERSITY FUND.

1869.		
Oct. 11	To Charles M. Foster, Treasurer	$ 4,442 83
1870.		
Feb. 21	" " "	6,000 00
April 23	" " "	3,000 00
May 3	" " "	4,000 00
Aug. 20	" " "	60,000 00
Sept. 26	" " "	701 05
	Total	$24,143 88

COMMISSIONERS TO EXAMINE STATE OFFICES.

1870.		
Oct. 30	To John B. Taylor	$ 216 00
30	B. F. Screws	216 00
30	J. A. Farden	216 00
30		
	Total	$ 648 00

ARTIFICIAL LIMBS FOR MAIMED SOLDIERS.

1870.		
May 30	To A. Strasser	$ 70 00

DISTRIBUTING LAWS AND JOURNALS.

1870.		
June 7	To Rufus Greene	$ 250 00
Aug. 10	A. Hester	175 00
Sept. 16	Southern Express Company	200 00
	Total	$ 625 00

EXHIBIT No. 3—Continued.

PRESERVATION OF STATE ARCHIVES.

1870.		
April 13	To Figh & McDonald, building outhouses	$ 709 00
	Johns & Naftel, carpenter work	200 00
23	" " " "	100 00
25	J. J. Kane, plastering	160 00
May 4	" "	105 00
11	Johns & Naftel, carpenter work	600 00
14	Sam Falkner, painting	172 00
27	Johns & Naftel, carpenter work	76 70
28	Sam Falkner, painting	43 00
June 11	John Powell, book-case	300 00
22	Johns & Naftel, carpenter work	27 00
Aug. 5	" " " "	15 00
May 4	Sam Falkner, painting	10 00
	Total	$ 2,412 70

OVERPAYMENT OF TAXES.

1870.		
Jan. 18	To J. Ratliff, Collector, Blount county	7 51
26	Geo. W. Williams, Collector, Barbour county	900 [illegible]4
Aug. 9	William Wood, Collector, Randolph county	215 91
	Total	$ 1,123 96

TRACT BOOKS FOR NEW COUNTIES.

June 18	To John G. Stokes, for books	$ 300 00
July 6	M. P. Blue, for copying	94 00
July 12	" "	222 80
July 19	" "	258 40
July 26	" "	461 20
Aug. 12	" "	516 40
6	" "	151 20
26	" "	494 80
Sept. 1	" "	188 40
7	" "	246 80
23	" "	516 00
	Total	$ 3,450 00

JUDGEMENTS AGAINST THE STATE.

April 8	To C. H. Cheatham	$ 500 00
	M. D. Brainard, costs	65 80
June 9	Southern Express Compony	1,456 78
14	D. B. Booth	35 00
14	A. H. Johnson	119 25
June 18	D. B. Booth	36 00
23	D. B. Booth	35 00
	Total	$ 2,247 83

EXHIBIT NO. 3—Continued.

MEMBERS OF THE BOARD OF REGENTS.

1869.		
Dec. 15	To W. H. Clayton	$ 60 00
	do.	172 00
	do.	66 00
	William P. Miller	177 60
	do.	60 00
	Thomas A. Cook	60 00
	Henry M. Bush, Secretary	60 00
	James Nichols	296 00
	do.	60 00
16	G. L. Putnam	60 00
	do.	72 00
	do.	288 00
	Jesse H. Booth	60 00
	Henry M. Bush, Secretary	24 00
	do. do.	48 00
23	G. A. Smith	60 00
	do.	72 00
	do.	228 00
1870.		
Jan. 5	A. B. Collins	72 00
	do.	228 00
Mar. 10	John G. Stokes & Co., (incidental expenses,)	323 40
June 30	W. H. Clayton	168 40
	T. A. Cook	105 20
	W. P. Miller	96 40
	James Nichols	192 00
July 11	Jesse H. Booth	30 00
Aug. 3	Henry M. Bush, Secretary	12 00
26	George L. Putnam	178 00
	Total	$ 3,329 00

MEMBERS OF THE BOARD OF EDUCATION.

1869.		
Nov. 16	To H. M. Bush, (incidental expenses,)	$ 35 00
	James Nichols	162 40
	G. L. Putnam	148 00
	T. A. Cook	75 20
	William P. Miller	78 40
	G. A. Smith	156 00
Dec. 15	Henry A. Cloud, Sergeant-at-Arms	120 00
	W. H. Clayton	258 40
	Thomas A. Cook	120 00
	John H. Preston, Enrolling Clerk	120 00
	W. P. Miller	120 00
	Henry M. Bush, Secretary	120 00
	James Nichols	120 00
16	G. L. Putnam	120 00
	Jesse H. Booth	144 00
	Z. T. Booth, (incidental expenses,)	25 00
20	Henry M. Bush, (incidental expenses,)	50 00
1870.		
Jan. 5	Jesse H. Booth, (incidental expenses,)	90 00
	G. A. Smith	120 00
	G. L. Putnam, (incidental expenses,)	90 00
	John A. Hart, Clerk	90 00
	G. A. Smith	90 00
26	John A. Hart, Clerk, (incidental expenses,)	30 00
Feb. 10	Henry M. Bush, (incidental expenses,)	36 00
	Total	$ 2,518 40

EXHIBIT NO. 4.

THE PUBLIC DEBT,

Showing the Bonded and other Indebtedness of the State, September 30th, 1870.

BONDED DEBT.

Date of issue.....	When due.....	Where payable....	Amount	Rate of Interest...	Coupons, when due	Coupons due November and May	Coupons due January and July...	Coupons due June, (annual interest)	
1850.	1870.	London, Engl'd.	$ 688,000	6 per cent....	June 1st.....			41,280	
1852.	1872.	New York, N. Y.	168,000	5 " "	May and November 1.	4,200			
1866.	1883.	" "	1,941,000	5 " "	" "	48,525			
1866.	1886.	" "	473,800	5 " "	" "	11,845			
1866.	1886.	London, Engl'd.	64,800	5 " "	January and July 1..		1,620		
1866.	1886.	" "	82,500	6 " "	" "		2,475		
1867.	1886.	" "	648,000	5 " "	" "		16,200		
1866.	1886-	New York, N. Y.	829,700	8 " "	" "		33,188		
1868.	1888.	" "	487,000	8 " "	" "		19,480		
					Semi-Annual interest.....	64,575	72,963	41,280	
			$5,382,800		Annual Interest.....	$129,140	$145,926	41,280	

Total Annual Interest..... $ 316,346

Total Bonded Debt as above stated..... $5,382,800 00

Amount brought forward		$5,382,800 00
EDUCATIONAL FUND INDEBTEDNESS.		
University Fund	$ 300,000 00	
School Fund, Sixteenth Section	1,729,032 74	
Valueless Sixteenth Section Fund	97,091 21	
*Surplus Revenue	669,086 80	2,795,210 75
Outstanding State Certificates, as per Treasurer's Report		300,000 00
Aggregate Indebtedness		$8,478,010 75

MEMORANDUM.—Bonds unsold in the hands of Lehman, Durr & Co., Financial Agents, (eight per cent.)	$ 61,000 00
Bonds unsold in hands of Trustees Alabama Insane Hospital, subject to the order of the Auditor, (eight per cent.)	4,500 00
Total unsold	$ 65,500 00

*NOTE.—This item of indebtedness does not strictly belong to the "school fund," yet, so long as Section 957, Par. 1, Revised Code, is unrepealed, eight per cent. annual interest must be provided by the State upon this amount for schools; thus making it substantially as reported above.

EXHIBIT No. 5.

Showing the length in miles of Railroads in each County as returned to Auditor's Office, as per Section 24 Revenue Laws.

ALABAMA AND CHATTANOOGA RAILROAD.

Counties.	Main Track Length.	Side Track Length.
DeKalb	35	3
Etowah	22 7-10	2 5-10
St. Clair	13 1-10	1 2-10
Sumter	28	3 1-10
Total	98 8-10	9 8-10

MOBILE AND GIRARD RAILROAD.

Counties.	Main Track Length.	Side Track Length.
Russell	34	1-2
Macon	3-4	.....
Bullock	33 1-4	1-2
Pike	9	1-4
Total	77	1 1-4

MONTGOMERY AND WESTPOINT RAILROAD.

Counties.	Main Track Length.	Side Track Length.
Montgomery	20.50	1.50
Macon	27.30	0.70
Lee	54.20	1 80
Chambers	13.84	0.16
Total	115.84	4.16

MONTGOMERY AND EUFAULA RAILROAD.

Counties.	Main Track Length	Side Track Length.
Montgomery	20.4900-5280	3105-5280
Bullock	14. 380-5280	1394-5280
Total	35	4500-5280

MOBILE AND OHIO RAILROAD.

Counties.	Main Track Length.	Side Track Length.
Mobile	38.34	8.32
Washington	22.32	66
Total	60.66	8.98

WESTERN RAILROAD.

Counties.	Main Track Length.	Side Track Length.
Montgomery	9.45	1-2
Lowndes	20.92	8-10
Total	30.37	1.30

SELMA AND MERIDIAN RAILROAD.

Counties.	Main Track Length.	Side Track Length.
Dallas	27	1.40-100
Perry	6	35-100
Hale	5	40-100
Marengo	19	15-100
Sumter	24	75-100
Total	81	3. 5-100

SOUTH AND NORTH ALABAMA RAILROAD.

Counties.	Main Track Length.	Side Track Length.
Morgan	20	1-2
.....	..	...
Shelby	20	1-2
.....	..	...
Baker	5	...
Total	45	1

SELMA MARION AND MEMPHIS RAILROAD.

Counties.	Main Track Length.	Side Track Length.
Perry	22.5-10	62-100
.....	.....	.....
Dallas	4	15-100
.....	.....	.....
Hale	2.5-10	.....
Total	29	77-100

SOUTHWESTERN RAILROAD OF GEORGIA.		
Counties.	Main Track Length.	Side Track Length.
Barbour.....	3-4	...

NASHVILLE AND DECATUR RAILROAD,		
Counties.	Main Track Length.	Side Track Length.
Limestone....	27	2

MISSISSIPPI, GAINESVILLE AND TUSCALOOSA R. R.		
Counties.	Main Track Length.	Side Track Length.
Sumter.	14	1-2

MOBILE AND MONTGOMERY RAILROAD.		
Counties.	Main Track Length.	Side Track Length.
Montgomery....	13	1.90
Lowndes.....	21.25	67
Butler.....	34	1
Conecuh.....	24.50	72
Escambia.....	41	1.57
Baldwin.....	30.25	81
.....	.....	....
.....	.....	....
Total.....	164	6.67-100

MEMPHIS AND CHARLESTON RAILROAD.		
Counties.	Main Track Length.	Side Track Length.
Jackson.....	40.9-10	2.5-10
Madison.....	29.9-10	2.4-10
Limestone....	12.1-10	5-10
Morgan.....	7.7-10	1
Lawrence.....	25.2-10	7-10
Colbert.....	39.5-10	1.6-10
.....	.....	.....
.....	.....	.....
Total.....	155.2-10	8.8-10

SELMA, ROME AND DALTON RAILROAD.		
Counties.	Main Track Length.	Side Track Length.
Dallas.....	16.2953-5280	1.3104-5280
Autauga.....	7.1307-5280	.....
Baker.....	12.2700-5280	831-5280
Bibb.....	14.4500-5280	2860-5280
Shelby.....	33.4300-5280	4050-5280
Talladega.....	40.3995-5280	4380-5280
Calhoun.....	34.2043-5280	1098-5280
Cherokee.....	11.3369-5280	.....
Total.....	171.4047-5280	5. 483-5280

EXHIBIT NO. 5—Continued,

Showing total length of Railroads (main and side track) in Alabama, together with rolling stock and value thereof, as equalized by the Board of Equalization, as provided in section 26 Revenue Laws.

No.	NAME OF ROAD.	Length of main and side track. Miles.	Track—Value as equalized.	Rolling stock, &c Value as equalized.	Total value, as equalized.
1	Alabama & Chattanooga	108 6-10	$2,172,000	$194,040	$2,366,040
2	Mobile & Girard	78 ¼	776,250	70,560	846,810
3	Mobile & Montgomery	170 67-100	1,639,240	261,050	1,900,290
4	Montgomery & West Point	120	1,160,000 40	201,280	1,361,280 40
5	Montgomery & Eufaula	35 4500-5280	537,784 08	72,650	610,434 08
6	Memphis & Charleston	164	1,835,000	253,050	2,088,050
7	Mobile & Ohio	69 64-100	825,700	172,350	998,050
8	Mississippi, G. & T	14 ½	58,000	5,770	63,770
9	Nashville & Decatur	29	290,000	46,608 20	336,608 20
10	Selma, Marion & Memphis	29 77-100	446,550	79,010	525,560
11	Selma, Rome & Dalton	176 4580-5280	1,748,213 63	247,600	1,995,813 63
12	Selma & Meridian	84 5-100	840,500	157,550	998,050
13	South & North	46	690,000	20,000	710,000
14	South-western, of Georgia	¾	10,000	1,000	11,000
15	Western	31 67-100	475,050	27,730	502,780
	Total	1157 4600-5280	$13,504,288 11	$1,810,248 20	$15,314,536 31

EXHIBIT NO. 5—Continued.

Valuation of Railroads, with additions, deductions and total values, as fixed by the State Board of Equalization for the year 1870.

No.	NAME OF ROAD.	Value.
1	Alabama & Chattanooga	$2,366,040 00
2	Mobile & Girard	846,810 00
3	Mobile & Montgomery	1,900,290 00
4	Montgomery & West Point	1,361,280 40
5	Montgomery & Eufaula	610,434 08
6	Memphis & Charleston	2,088,050 00
7	Mobile & Ohio	998,050 00
8	Mississippi, Gainsville & Tuscaloosa	63,770 00
9	Nashville & Decatur	336,608 20
10	Selma, Marion & Memphis	525,560 00
11	Selma, Rome & Dalton	1,995,813 63
12	Selma & Meridian	998,050 00
13	South & North	710,000 00
14	South-western, of Georgia	11,000 00
15	Western	502,780 00
	Total	$15,314,536 31

We, the undersigned members of the Board of Equalization, hereby certify the above statement to be correct.

R. M. REYNOLDS, Auditor,
ARTHUR BINGHAM, Treasurer,
CHAS. A. MILLER, Sec'y of State.

EXHIBIT NO. 6,

Showing the Principal and Annual Interest of the Sixteenth Section Fund belonging to the several Counties of the State of Alabama, 30th September, 1869, and amount received during fiscal year 1870.

COUNTIES.	PRINCIPAL.	INTEREST.
Autauga	$ 27,725 30	$ 2,218 02
Baker	14,240 82	1,139 26
Baldwin	1,903 60	152 29
Barbour	31,903 60	2,505 22
Bibb	12,860 53	1,029 58
Blount	4,905 41	392 42
Bullock	35,053 39	2,804 27
Butler	15,575 48	1,566 03
Calhoun	31,234 18	2,498 74
Chambers	30,545 85	2,443 67
Cherokee	16,119 20	1,289 53
Choctaw	20,266 49	1,621 32
Clarke	20,521 16	1,641 68
Clay	8,197 62	655 81
Cleburne	6,077 79	486 22
Coffee	3,185 63	254 85
Conecuh	12,046 11	963 37
Coosa	9,842 40	787 39
Covington	2,077 84	166 23
Crenshaw	9,010 95	720 88
Dale	4,116 38	329 32
Dallas	110,973 19	8,877 86
DeKalb	8,531 07	682 48
Elmore	26,542 10	2,123 37
Escambia	1,690 80	135 27
Etowah	13,202 21	1,056 89
Fayette	7,913 08	633 05
Franklin	15,163 53	1,213 08
Geneva	1,174 98	93 99
Green	59,990 66	4,799 25
Hale	38,654 62	3,092 37
Henry	13,059 95	1,039 12
Jackson	42,254 52	3,380 36
Jefferson	16,452 69	1,316 21
Lauderdale	20,172 97	1,613 84
Lawrence	55,360 25	4,428 82
Lee	49,934 54	3,994 76
Limestone	54,074 81	4,325 98
Lowndes	54,735 72	4,378 84
Macon	28,224 19	2,257 92
Madison	102,556 77	8,204 54
Marengo	58,676 91	4,694 14
Marion	2,840 66	326 28
Marshall	9,432 24	754 58
Monroe	25,436 61	2,034 93
Montgomery	78,381 29	6,260 50
Morgan	31,952 05	2,556 16
Perry	76,883 30	6,150 65
Pickens	50,019 26	4,001 53
Pike	9,267 98	741 44
Randolph	4,157 34	332 58
Russell	49,334 00	3,946 71
Shelby	12,168 18	973 46

EXHIBIT NO. 6—Continued.

COUNTIES.	PRINCIPAL.	INTEREST.
St. Clair	$ 6,555 34	$ 524 43
Sumter	110,275 09	8,846 01
Talladega	20,687 96	1,655 03
Tallapoosa	17,393 80	1,391 51
Tuscaloosa	41,650 89	3,332 07
Walker	3,214 54	257 15
Washington	309 32	24 75
Wilcox	54,046 16	4,323 68
Winston	443 44	35 46
Amount received during fiscal year ending 30th September, 1870	18,685 04	1,494 80
Total	$ 1,729,032 74	$ 138,322 61

EXHIBIT NO. 7,

Showing the total assessment in each County of the State, the amount received from Licenses, the amount of Commissions, Insolvencies, &c., and mileage allowed, and the net revenue received upon assessment of 1869.

Counties.	Assessment per abstract.....	Supplemental....	Ten per cent. penalty.....	Escaped taxes...	Total assessment	Mileage.....
Autauga	$14,984 35	$ 563 47	$158 66	$.....	$15709 48	$4 80
Baldwin	8,738 48	.....	.....	.....	8,738 48	28 80
Baker	4,021 08	218 05	21 80	.....	4,260 93	12 00
Barbour	39,217 22	3,443 42	153 01	1,625 96	43,439 61	15 20
Bibb	10,222 78	.....	.....	.....	10,222 78	12 00
Blount	7,110 50	.....	88 55	.....	7,199 05	24 00
Bullock	31,548 00	684 45	326 61	.....	32,559 06	8 00
Butler	16,886 01	377 70	.....	.....	17,263 71	8 48
Calhoun	17,636 45	284 93	.....	.....	17,921 28	20 40
Chambers	14,830 73	439 59	.....	.....	15,270 32	13 20
Cherokee	12,730 01	.....	.....	.....	.....	25 20
Choctaw	10,439 07	.....	.....	.....	.....	23 20
Clarke	10,654 02	532 29	.....	.....	11,186 31	19 36
Clay	4,957 96	.....	.....	.....	4,957 96	13 12
Cleburne	3,987 39	.....	.....	.....	3,987 39	22 20
Coffee	3,985 00	.....	.....	.....	3,985 00	13 28
Conecuh	8,825 35	225 27	.....	.....	9,050 62	15 68
Coosa	7,333 31	134 38	.....	.....	7,467 69	7 20
Covington	1,966 88	.....	.....	.....	1,966 88	14 40
Crenshaw	7,593 05	56 60	55 53	.....	7,706 08	10 56
Dale	8,114 83	451 77	12 55	.....	8,579 15	16 64
Dallas	91,045 59	.....	.....	.....	.....	9 60
DeKalb	6,443 81	.....	.....	.....	.....	27 68
Elmore	14,916 94	.....	.....	.....	.....	2 40
Escambia	6,313 45	15 00	70 67	.....	6,399 12	18 88
Etowah	8,107 90	.....	.....	.....	8,107 90	33 60
Franklin	22,867 52	.....	.....	.....	.....	33 60
Fayette	4,847 60	.....	.....	.....	.....	.....
Geneva	1,839 16	35 32	33 22	.....	9,107 70	18 40
Greene	25,613 46	.....	.....	.....	25,613 46	19 20
Hale	39,479 01	.....	266 02	236 77	39,982 70	16 00
Henry	10,014 34	.....	.....	.....	10,014 34	16 80
Jackson	15,446 72	.....	.....	.....	15,446 72	32 48
Jefferson	10,025 51	30 00	.....	.....	10,055 51	16 80
Lauderdale	24,096 45	.....	.....	.....	24,096 45	36 00
Lawrence	19,671 69	86 08	.....	.....	19,757 77	31 20
Limestone	23,113 58	42 26	134 72	.....	23,290 56	34 24
Lee	21,849 54	.....	283 81	.....	22,133 35	12 80
Lowndes	27,976 89	.....	.....	.....	27,976 39	4 50
Macon	23,919 03	.....	119 10	.....	24,038 13	7 20
Madison	61,213 29	333 13	117 89	300 00	61,964 31	32 48
Marengo	31,393 50	.....	.....	.....	31,393 50	16 80
Marion	4,947 39	.....	.....	.....	4.947 39	30 24
Marshall	8,416 81	.....	.....	.....	.....	27
Mobile	197,376 79	.....	.....	.....	197,376 79	29 60
Monroe	11,281 25	.....	54 17	.....	11,335 42	16 16
Montgomery	103,679 52	2,086 53	.....	.....	105,766 05	.....
Morgan	9,880 06	2,904 78	.....	.....	12,784 84	29 92
Perry	37,709 02	216 93	95 06	.....	38,021 01	12 00
Pickens	12,239 47	.....	.....	.....	.....	24 00

EXHIBIT NO. 7—Continued.

Showing the total assessment in each County of the State, the amount received from Licenses, the amount of Commissions, Insolvencies, &c., and mileage allowed, and the net revenue received upon assessment of 1869.

Assessors' Commissions.....	Collectors' Commissions.....	Insolvencies and Errors.....	Lands bid in...	Net Revenue from Taxes...	Licenses.....	Aggregate.....
$ 441 87	$ 483 30	$ 330 65	$ 9 30	$ 14,439 56	$ 895 84	$15,275 74
.....	304 76	.....	.....	9,441 35	264 59	9,705 94
210 63	229 65	86 28	.....	3,722 37	682 74	4,405 11
971 19	1,029 19	8,114 91	.....	32,467 25	5,060 01	37,527 26
346 60	.....	.....	.....	4,767 32	604 78	5,372 10
285 72	310 08	160 42	.....	6,418 83	605 82	7,024 65
795 59	793 87	3,261 37	501 75	27,198 48	1,874 89	29,073 37
484 83	473 98	331 03	9 60	13,140 10	2,421 76	15,561 86
496 55	524 85	427 03	5 84	16,446 63	2,083 84	18,530 47
449 32	477 37	1,105 00	.....	13,225 35	.....	13,225 35
401 04	.....	.....	.....	10,810 40	593 75	11,404 15
359 76	401 70	424 41	418 10	8,874 50	615 00	9,489 50
367 59	413 80	609 36	238 00	9,538 20	550 00	10,088 20
238 73	.....	116 28	3 26	4,100 00	204 99	4,304 99
209 62	.....	92 40	.....	3,095 00	412 06	3,507 06
209 55	.....	82 50	.....	3,159 88	614 13	3,774 01
319 68	336 66	320 02	.....	8,013 00	1,027 94	9,040 94
294 54	.....	518 58	.....	6,000 00	1,232 18	7,232 18
148 34	.....	.....	.....	1,779 12	281 25	2,060 37
299 17	331 93	127 30	.....	6,937 12	1,247 53	8,184 65
307 17	350 29	395 46	.....	7,509 59	1,224 20	8,733 79
2,046 79	.....	.....	.....	66,648 94	7,364 11	74,013 05
270 40	.....	.....	.....	5,725 00	895 43	6,620 43
448 98	.....	.....	.....	12,645 07	2,035 13	14,680 20
263 53	271 56	211 40	18 13	5,615 62	824 16	6,439 78
302 78	301 40	752 92	.....	6,649 13	1,159 58	7,808 71
616 60	.....	.....	.....	17,500 00	1,830 38	19,330 38
.....	.....	.....	.....	6,128 60	438 21	6,566 81
141 95	139 70	80 33	8 84	1,518 48	140 00	1,658 48
680 30	.....	.....	.....	24,911 15	3,078 35	27,989 50
1,008 80	951 77	2,094 50	130 44	35,781 19	2,559 57	38,340 76
352 24	.....	.....	.....	8,733 00	1,229 62	9,966 62
464 20	.....	.....	.....	13,635 00	1,918 40	15,553 40
346 54	373 71	132 18	.....	8,191 00	1,034 17	9,225 17
541 97	.....	.....	.....	19,671 10	2,047 30	21,718 40
546 03	.....	.....	.....	17,295 00	2,407 09	19,702 09
615 91	657 20	527 30	6 48	21,429 63	1,607 18	23,036 81
591 41	592 53	964 68	531 76	19,440 17	1,081 22	20,521 39
739 14	.....	.....	.....	34,440 94	1,395 50	35,836 44
637 84	600 00	2,716 02	.....	17,577 07	2,552 08	20,129 15
1,472 88	1,374 92	4,351 90	7 58	54,505 89	7,507 13	62,013 02
795 71	.....	.....	.....	20,651 07	2,899 99	23,551 06
237 77	.....	.....	.....	2,785 00	188 90	2,973 90
308 95	.....	.....	.....	1,360 00	809 18	2,169 18
4,251 96	.....	.....	.....	165,013 77	4,599 16	169,612 93
377 97	405 41	440 00	.....	10,095 88	1,120 46	11,216 34
2,289 25	2,229 42	9,984 04	.....	91,431 25	18,013 25	109,444 50
342 52	480 73	512 42	.....	11,403 50	1,552 50	12,956 00
928 98	952 81	1,437 05	.....	33,639 10	4,064 20	37,703 30
395 72	.....	.....	.....	9,450 00	1,560 00	10,950 00

EXHIBIT NO. 7—Continued.

Showing the total assessment in each County of the State, the amount received from Licenses, the amount of Commissions, Insolvencies, &c., and mileage allowed, and the net revenue received upon assessment of 1869.

Counties.	Assessment per abstract	Supplemental	Ten per cent. penalty	Escaped taxes	Total assessment	Mileage
Pike	$12,146 94	$ 422 17	$	$	$12,569 11	$ 9 60
Randolph	7,121 83	106 00			8,227 83	16 80
Russell	21,290 23	164 40	151 16		21,605 79	13 28
Sanford						
Shelby	12,107 96					15 20
St. Clair	5,892 37					19 20
Sumter	28,747 52					21 60
Talladega						
Tallapoosa	17,236 92	111 08	216 00		17,564 00	12 00
Tuscoloosa	21,442 92	910 69			22,353 51	22 08
Walker	5,385 39	188 06		24 57	5,598 02	22 88
Wilcox	23,573 97	1,114 60	108 64	1,210 17	26,007 38	12 00
Washington	5,459 25					
Winston	2,123 80				2,123 80	32 00

EXHIBIT NO. 7—Continued.

Showing the total assessment in each county of the State, the amount received from Licenses, the amount of Commissions, Insolvencies, &c., and mileage allowed, and the net revenue received upon assessment of 1869.

Assessors' Commissions.	Collectors' Commissions.....	Insolvencies and Errors.....	Lands bid in...	Net Revenue from Taxes..	Licenses.....	Aggregate.....
$ 396 78	$ 434 64	$ 819 62	$.....	$ 9,840 00	$ 1,237 20	$11,077 20
284 64	327 84	150 68	163 78	6,550 00	794 17	*7,344 00
585 18	590 81	1,372 97	698 52	18,345 03	2,263 20	20,608 23
.....	.....	.....	.....	5,200 00	435 46	5,635 46
389 04	.....	.....	.....	11,112 87	1,678 70	12,791 57
256 88	.....	.....	.....	5,537 97	864 58	6,402 55
743 14	.....	1,448 21	560 92	24,276 30	3,989 34	28,265 64
.....	.....	.....	.....	24,245 00	1,991 00	26,236 00
505 07	578 63	557 15	535 11	15,376 04	1,257 71	16,633 75
586 68	.....	1,351 40	.....	19,194 64	1,898 56	21,093 20
288 67	.....	.....	.....	4,700 00	387 46	5,087 46
979 89	742 67	1,094 19	.....	25,978 63	5,132 57	29,111 20
239 18	.....	.....	.....	2,981 60	80 00	3,061 60
153 71	.....	.....	.....	1,149 43	296 22	1,445 65

*Overpayment, $215 91.

EXHIBIT No. 8.

COUNTIES.	REAL ESTATE LANDS.					TOWN PROPERTY.		PERSONAL PROPERTY.		
								Wharves and Wharf Boats		
	No. of acr's improved.	No. of acres unimprov'd.	Total No of acres.*	Value of lands and improvements.	Amount of Tax.	Value.	Tax.	No	Value.	Tax.
Autauga	.....	.....	271,389	$ 1,229,787 00	$ 9,223 40	$	$	..	$	$ ....
Baker	25,638	123,811	149,449	234,879 00	1,761 59	100 00	75	....	.....	.....
Baldwin	4,617	268,906	317,523	555,840 00	4,753 33	.....	.....	....	.....	.....
Barbour	155,810	391,852	547,662	3,207,293 33	24,054 70	485,514 0	1,820 67	....	.....	.....
Bibb	32,981	197,848	230,829	801,062 00	6,007 96	31,226 00	234 94	....	.....	.....
Blount	31,500	138,467	169,967	627,079 00	4,703 09	7,365 00	50 23	...	.....	.....
Butler	159,430	129,348	288,788	734,629 00	5,509 72	392,785 00	2,945 88	...	.....	.....
Bullock	16,843	230,389	387,227	2,624,984 00	19,687 38	689,248 00	3,444 36	....	.....	.....
Calhoun	60,680	165,138	225,818	1,239,398 00	9,295 48	204,948 00	1,537 11	....	.....	.....
Chambers	174,428	121,142	295,570	1,049,341 00	7,870 58	130,928 00	1,081 96	....	.....	.....
Cherokee	49,440	169,618	219,058	1,164,763 00	8,735 72	12,925 00	96 94	....	.....	.....
Choctaw	55,930	249,792	381,839	710,671 50	6,119 84	37.914 00	.....	..	.....	.....
Clarke	169,939	339,878	509,817	803,965 00	6,029 74	32,955 00	247 16	....	.....	.....
Clay	33,357	190,706	224,063	445,861 35	3,343 95	4,829 50	36 22	...	.....	.....
Cleburne	27,404	93,410	114,298	388,734 00	2,915 50	5,009 00	37 56	....	.....	.....
Coffee	27,231	182,145	209,376	358,632 00	2,689 74	Included in Lands.		...	.....	.....
Conecuh	30,391	191,459	221,850	427,291 00	3,204 68	290,695 00	2,180 21	..	.....	.....
Coosa	50,706	225,195	275,901	579.368 00	4,345 26	3,730 00	27 97	....	.....	.....
Covington	10,809	115,365	126,174	161,886 75	1,289 15	3,080 00	23 10	....	.....	.....
Crenshaw	49,670	217,317	266,987	651,759 00	4,888 19	12,549 00	94 10	...	....	.....
Dale	69,537	234,241	303,778	735,713 00	5,517 84	.....	.....	....	.....	.....
Dallas	173,616	272,116	536,407	3,936,494 00	29,523 70	4,212,996 00	31,597 47	....	1,500 00	11 25
DeKalb	34,352	76,601	110,953	560,416 00	4,203 12	.....	.....	....	.....	.....
Elmore	47,891	207,653	421,745	968,631 75	7,227 24	187,969 00	1,409 76	....	.....	.....
Escambia	5,185	68,204	73,390	92,842 10	696 32	32,325 00	242 43	....	.....	.....
Etowah	32,345	132,753	179,734	704,540 00	5,284 05	44,870 00	336 52	....	.....	.....
Fayette	29,037	240,276	269,313	418,051 00	3,135 38	.....	.....	....	.....	.....
Franklin	78,802	456,055	534,837	1,453,160 75	10,898 75	236,942 00	1,777 06	....	.....	.....
Geneva	.....	.....	119,075	128,289 00	962 16	3,655 00	34 05	....	.....	.....
Greene	.....	.....	338,079	1,778,408 00	13,338 06	201,060 00	1,507 95	....	.....	.....
Hale	160,697	219,202	379 899	2,477,350 00	18,580 12	472,090 00	3,540 37	....	.....	.....

Henry	77,566	179,842	329,092	767,798 42	5,758 41	.....	.....	....	.....	.....
Jackson	67,842	247,592	315,434	1,328,403 00	9,963 02	47,606 00	357 02			
Jefferson	44,988	226,331	292,319	859,693 00	6,452 20	.....	.....	....	.....	.....
Lauderdale	83,110	278,090	361,2[illegible]0	1,774,993 27	13,312 44	308,674 00	2,315 05	....	.....	.....
Lawrence	90,978	337,408	428,387	1,542,414 50	11,568 10	59,625 00	447 18	..	.....	.....
Lee	153 212	160,600	313,812	1,806,577 53	13,549 33	359,510 00	2,696 30	.	.....	.....
Limestone	102,535	195,477	298,012	1,962,421 00	14,718 16	243,500 00	1,826 25	....	.....	.....
Lowndes	167,698	290,866	458,564	1,890,991 00	14,182 43	193,007 00	1,447 55	....	.....	.....
Macon	.....	.....	258,904	1,956,539 00	14,674 04	245,333 00	1,839 99	....	.....	.....
Madison	12,130	232,618	424,291	3,485,016 04	26,137 62	2,497,300 85	18,729 75	....	.....	.....
Marengo	124,383	329,467	454,044	1,815,173 00	13,613 79	297,869 00	2,234 01	....	.....	.....
Marion	23,307	210,337	233,644	255,862 00	1,918 96	1,275 00	9 56	....	.....	.....
Marshall	39,543	87,418	126,961	696,136 00	5,221 02	64,835 00	486 26	....	.....	.....
Mobile	12,185	303,000	315,185	1,078,831 00	8,[illegible]91 25	16,056,420 00	120,433 15	....	.....	.....
Monroe	29,468	155,828	378,629	781,908 00	5,864 31	35,587 00	266 09	....	.....	.....
Montgomery	176,545	206,621	523,224	3,814,601 00	28,609 50	4,270,380 00	32,[illegible]97 85	....	.....	....
Morgan	51,953	139,018	190,971	678,269 00	5,087 01	186,345 00	1,397 58	....	.....	.....
Perry	155,528	289,993	445,521	2,636,479 00	24,426 33	.....	.....	....	.....	.....
Pickens	77,644	366,122	438,766	863,917 00	6,479 38	59,620 00	447 15	....	.....	.....
Pike	114,566	208,734	323,300	996,888 00	7,476 66	90,311 00	677 33	....	.....	...
Randolph	45,010	196,619	270,674	675,196 00	4,862 14	.....	.....	....	.....	.....
Russell	140,740	160,254	407,365	1,629,058 00	12,217 93	.....	.....	....	.....	.....
St. Clair	33,273	174,043	207,316	557,472 37	4,181 05	13,473 62	101 05	....	.....	.....
Sanford	.....	.....	.....	.....	.....	.....	.....	....	.....	.....
Shelby	45,619	254,926	300,545	767,852 00	5,758 89	45,770 00	343 27	....	.....	.....
Sumter	120,000	447,207	567,207	2,438,341 46	18,431 56	.....	.....	....	.....	.....
Talladega	96,964	220,206	317,107	2,370,[illegible]86 63	17,281 64	359,220 00	1,694 15	....	.....	.....
Tallapoosa	119,150	316,354	435,504	1,458,742 00	10,940 56	64,262 00	481 96	....	.....	.....
Tuscaloosa	71,848	452,998	524,849	1,214,576 50	9,109 32	552,543 00	4,144 07	....	.....	.....
Walker	24,762	220,643	245,405	446,605 50	3,499 54	12,045 00	90 33	....	.....	.....
Washington	.....	.....	122,571	224,601 00	1,684 57	.....	.....	...	.....	.....
Wilcox	151,429	334,653	486,082	1,700,800 0[illegible]	12,756 01	162,075 00	1,215 56	....	.....	.....
Winston	8,304	156,712	165,016	158,775 [illegible]0	1,190 81	1,202 00	9 02	....	.....	....
Total	4,444,552	13,027,864	19,661,805	$80,152,316 75	$574,153 14	$33,965,495 97	$250,092 26	...	$1,500 00	$11 25

*This includes town property and smaller fractional surveys.

EXHIBIT No. 8.—Continued.

COUNTIES.	TOLL BRIDGES, FERRIES, TURNPIKES, &C.			STEAMBOATS, VESSELS, &C., &C.			STOCKS OF GOODS, WARES AND MERCHANDISE.		CATTLE OVER SIX MONTHS OLD.		
	No.	Value.	Tax.	No.	Value.	Tax.	Value.	Tax.	No.	Value.	Tax.
Autauga		$ 4,700 00	$ 35 25				$ 61,302 00	$ 459 76		$ 10,270 00	$ 77 02
Baker					$ 4,584 00	$ 34 38			2,250	22,621 00	169 65
Baldwin							14,750 00	110 62	6,435	61,417 00	460 62
Barbour							405,870 00	3,044 02	3,240	30,485 00	228 19
Bibb	1	2,000 00	15 00				25,889 00	194 17	1,684	17,401 00	130 51
Blount		335 00	2 66				32,467 00	243 50	532	8,100 00	60 80
Butler							223,720 00	1,677 90	7,493	73,080 00	548 10
Bullock							292,519 00	2,193 88	3,179	26,497 00	198 72
Calhoun		500 00	3 75				100,996 00	757 47	1,214	12,531 00	93 98
Chambers		50 00	37				37,695 00	282 71	2,386	23,284 00	171 63
Cherokee		600 00	4 50				34,160 00	256 26	486	6,518 00	48 87
Choctaw							42,730 00	320 48	8,420	86,050 00	645 37
Clarke							22,300 00	167 25	4,078	40,776 00	305 82
Clay							16,443 00	123 33	174	7,139 00	53 50
Cleburne							6,158 00	46 18	113	1,369 00	10 26
Coffee							6,461 00	48 45	1,695	9,093 00	78 20
Conecuh							49,364 00	370 23	2,461	22,760 00	170 70
Coosa											
Covington		300 00	2 25				215 00	1 61	1,216	12,016 00	90 12
Crenshaw							18,105 00	135 79	2,681	25,161 00	188 70
Dale							53,159 00	398 69	750	5,766 00	43 25
Dallas		13,500 00	101 25				823,965 00	6,179 73	3,667	40,365 00	302 73
DeKalb		14,792 00	110 94				18,340 00	137 55	1,018	14,033 00	105 24
Elmore		400 00	3 00				176,007 00	1,320 05	2,735	23,621 00	177 15
Escambia		1,500 00	11 25				18,625 00	139 68	7,133	68,865 00	516 48
Etowah							79,300 00	594 75	373	5,736 00	43 02
Fayette							25,289 00	189 67	3,442	26,934 00	206 01
Franklin							195,782 00	1,468 37			
Geneva							18,000 00	135 00	3,698	22,075 00	165 56
Greene							119,375 00	895 31	3,320	30,533 00	228 99
Hale		700 00	5 25				214,625 00	1,609 68	4,548	51,705 00	387 79

Henry							80,900 00	606 75	3,808	33,658 06	252 44
Jackson		450 00	3 38				70,590 00	529 43	1,436	16,616 00	124 62
Jefferson		175 00	1 31				42,910 00	321 82	3,219	32,323 75	249 17
Lauderdale		750 00	5 62		4,300 00	32 25	217,575 00	1,631 81	1,380	18,927 00	141 95
Lawrence	1	1,000 00	7 50				86,350 00	647 63	1,329	15,524 00	116 65
Lee							113,097 00	848 24	2,336	18.357 50	137 68
Limestone		350 00	2 68				126,043 00	945 33	807	10,962 00	82 25
Lowndes							116,645 00	874 83	1,910	25,118 00	188 38
Macon							106,600 00	799 50	3,350	27,094 00	203 20
Madison		2,475 00	153 56				379,066 00	2,842 99	2,673	68,137 00	511 02
Marengo	2	3,500 00	26 25				165,355 00	1,240 16	4,105	49,991 00	374 93
Marion							21,439 00	160 80	4,942	58,316 00	437 37
Marshall		2,360 00	17 70		465 00	3 48	36,825 00	276 18	.....	21,200 00	159 00
Monroe							68,201 00	415 42	4,379	36,299 00	236 76
Mobile					111,265 00	834 49	2,397,439 00	17,980 80	4,955	39,643 00	297 33
Montgomery		21,000 00	157 50				1,101,886 00	8,264 14	1,838	26,443 00	198 32
Morgan		75 00	56				63,478 00	476 08	1,434	22,719 00	170 39
Perry		800 00	6 00				305,633 00	2,292 25	3,920	55,494 00	416 20
Pickens							72,682 00	590 11	3,414	31,206 00	234 04
Pike							75,995 00	561 97	1,041	5,214 00	39 11
Randolph	3	265 00	1 98				30,559 00	232 19	888	10,019 00	75 15
Russell							26,771 00	200 78	2,958	23,177 00	173 82
St. Clair		400 00	3 00				27,500 00	206 25	435	4,370 00	32 77
Sanford							.....	.....	.....	.....	.....
Shelby							74,985 00	562 38	1,101	13,083 00	98 12
Sumter		6,250 00	46 87				166,382 00	1,247 86	5,568	56,198 00	421 48
Talladega							213,526 00	1,601 44	637	9,445 00	70 84
Tallapoosa		970 00	7 27				75,224 00	564 18	3,151	34,661 00	259 95
Tuskaloosa		4,000 00	30 00		8,420 00	63 15	197,813 87	1,583 60	10,822	108,704 00	820 28
Walker							7,070 00	53 08	5,370	42,960 00	322 20
Washington		30 00	23				33,316 00	249 87	910	11,752 50	88 15
Wilcox		2,600 00	19 50				147,750 00	1,108 12	3,235	27,835 00	208 76
Winston							5,537 00	41 53	375	4,609 00	34 57
Total	7	104,827 00	$ 787 57		129,034 00	$ 967 75	$9,626,486 87	$ 67,517 56	.....	$1,759,266 75	$13,180 88

EXHIBIT No. 8.—Continued.

COUNTIES.	WAGONS, CARRIAGES AND OTHER VEHICLES.			TOOLS OF WHATEVER DESCRIPTION.		FARMING IMPLEMENTS.		HOUSEHOLD FURNITURE.	
	No.	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.
Autauga	.....	$ 12,236 00	$ 91 77	$ 3,518 00	$ 26 38	$ 974 00	$ 7 30	$ 11,596 00	$ 86 97
Baker	.....	7,011	52 58	1,345	10 08	2,478	18 58	14,993	111 91
Baldwin	181	7,080	53 10	844	6 33	533	3 99	13,680	102 60
Barbour	.....	47,863	358 97	11,585	86 88	721	5 40	40,481	303 60
Bibb	.....	11,277	84 20	2,763	20 72	2,958	22 19	9,424	70 68
Blount	.....	3,505	26 28	636	4 77	411	3 09	4,214	31 60
Butler	.....	39,040	292 80	3,445	25 83	8,826	66 19	98,944	742 08
Bullock	.....	46,900	351 75	3,072	22 54	11,928	89 46	55,998	414 73
Calhoun	.....	21,360	160 20	2,345	17 58	4,444	33 33	24,314	182 35
Chambers	.....	22,091	165 68	3,500	26 25	3,777	28 32	21,206	159 04
Cherokee	.....	8,243	61 82	1,803	13 52	1,330	9 97	4,465	33 48
Choctaw	.....	33,536	251 52	4,238	31 78	9,908	74 31	59,165	443 73
Clarke	.....	4,443	33 32	2,350	17 62	2,540	19 05	4,250	31 87
Clay	.....	2,645	19 85	764	5 73	226	1 70	1,405	10 53
Cleburne	.....	630	4 73	150	1 12	98	75	414	3 10
Coffee	.....	6,620	49 65	605	4 54	1,198	8 99	5,830	43 72
Conecuh	.....	11,205	84 03	1,540	11 55	2,328	17 46	13,545	101 58
Coosa	.....	.....	.....	.....	.....	.....	.....	.....	.....
Covington	.....	2,998 50	22 49	374	2 80	447	3 35	2,765	20 73
Crenshaw	.....	17,382	130 36	1,499	11 24	4,262	31 96	35,233	264 24
Dale	.....	4,413	33 10	1,203	9 02	1,033	7 75	8,099	60 74
Dallas	.....	53,760	403 20	30,369	227 76	10,351	77 63	85,713	642 84
DeKalb	.....	3,560	26 70	239	1 79	545	4 09	1,235	9 26
Elmore	.....	19,522	146 20	1,829	13 76	4,036	30 63	29,705	222 78
Escambia	.....	11,560	86 77	1,915 50	14 36	1,568	11 76	17,675	132 56
Etowah	.....	5,344	40 08	1,812	13 59	20	15	12,979	117 34
Fayette	221	10,161	76 21	3,371	25 28	4,935	37 02	23,440	175 80
Franklin	.....	.....	.....	.....	.....	.....	.....	.....	.....
Geneva	.....	.....	.....	480	3 60	.....	.....	.....	.....
Greene	618	36,363	272 72	3,761	28 20	7,731	57 98	38,030	285 02
Hale	.....	57,470	431 02	2,480 00	18 60	15,885 00	119 13	65,190 00	488 92

Henry	.....	30,278 00	227 08	3,281 00	24 61	6,049 50	45 36	46,025 50	345 18
Jackson	.....	10,653	79 90	1,841	13 81	4,259	31 95	26,052	195 39
Jefferson	.....	22,762	170 71	6,582 50	49 36	4,317 50	32 3[illegible]	33,903	254 27
Lauderdale	.....	24,155	181 16	2,499	18 74	7,372	55 29	27,819	208 64
Lawrence	.....	12,704	95 28	1,150	8 62	5,259	39 44	11,128	83 46
Lee	.....	18,901	141 76	2,227	16 71	3,825	28 70	21,110	158 33
Limestone	.....	18,910	141 86	17,150	12 83	4,016	30 16	23,778	178 34
Lowndes	.....	25,056	187 92	2,445	18 33	5,964	44 73	21,475	161 06
Macon	.....	33,965	254 74	2,426	18 20	6,960	52 20	26,653	199 89
Madison	.....	50,610	379 57	7,170	53 77	9,933	74 49	99,666	747 49
Marengo	.....	35,855	268 91	2,491	13 68	11,222	84 16	38,318	257 38
Marion	.....	16,214	121 60	3,523	26 42	5,187	38 90	55,540	416 55
Marshall	.....	5,450	40 87	845	6 33	2,213	16 60	12,158	91 18
Monroe	....	19,033	124 00	2,189	14 19	3,409	22 18	25,582	166 90
Mobile	.....	193,783	1,453 41	77,531	581 4[illegible]	.....	.. ..	461,843	3,463 83
Montgomery	.....	46,632	349 74	10,100	75 75	9,789	73 41	102,126	765 95
Morgan	.....	14,397	107 99	2,011	15 09	3,846	28 84	20,635	154 76
Perry	....	64,506	483 80	3,999	29 99	15,946	119 60	75,606	567 04
Pickens	.....	25,649	192 36	2,576	19 32	8,097	60 72	27,613	207 09
Pike	103	8,220	61 65	1,513	11 34	.....	.. ..	9,023	76 67
Randolph	....	7,002	52 51	1,529	11 47	1,670	12 42	9,580	71 85
Russell	.....	33,457	250 94	2,316	17 3[illegible]	5,804	43 53	29,916	224 37
St. Clair	.....	2,570	19 27	245	1 83	120	90	2,690	20 17
Sanford	.....	.....	.....	.....	.....	.....	.... ..	.....	.... ..
Shelby	.....	10,419	78 14	1,834	13 75	2,648	19 86	12,515	93 86
Sumter	860	57,695	432 71	2,859	21 44	13,164	98 73	60,008	450 06
Talladega	.....	48,963	367 20	1,697	12 72	3,905	29 28	50,990	382 42
Tallapoosa	.....	24,531	183 98	4,813	36 1	4,942	37 06	26,893	201 70
Tuskaloosa	1,147	59,890 50	449 18	10,4[illegible]2 50	78 01	14,106 50	105 79	149,719	1,122 88
Walker	74	3,883	29 12	493 50	3 70	987	7 40	5,196	38 98
Washington	170	6,245	46 99	....	.....	1,817	13 62	10,635	79 77
Wilcox	.....	26,290	197 17	....	.....	6,958	52 18	17,602	132 01
Winston	11	500	3 75	55	41	64	48	3,454	25 90
Total	3,385	$1,295,420 00	$11,986 37	$ 203,131 00	$ 1,899 59	$ 284,742 50	$ 5,678 86	$2,248,838 50	$17,066 76

EXHIBIT No. 8.—Continued.

COUNTIES.	MULES OVER SIX MONTHS OLD.			HORSES OVER SIX MONTHS OLD.			SHEEP AND GOATS OVER SIX MONTHS.			HOGS OVER SIX MONTHS OLD.		
	No.	Value.	Tax.	No.	Value.	Tax.	No.	Value.	Tax.	No.	Value.	Tax.
Autauga	.....	$ 79,048 00	$ 592 86	.....	$ 29,964 00	$ 224 73	.....	$ 795 00	$ 5 96	.....	$ 3,474 00	$ 26 05
Baker	159	15,885	119 13	299	27,893	209 17	1,891	3,045	22 83	2,131	5,507	41 30
Baldwin	228	22,615	169 76	169	13,680	102 60	3,067	5,448	40 86	892	1,676	12 47
Barbour	*1,988	222,416	1,668 11	....	.....	.....	557	2,516	18 86	2,711	8,399	62 99
Bibb	193	24,088	180 66	185	18,559	139 19	1,902	2,825	21 19	2 161	5,950	44 62
Blount	137	16,999	119 99	209	22,735	170 51	399	588	4 41	1,133	2,536	19 02
Butler	991	101,195	826 45	1,072	89,955	674 65	3,389	3,822	28 66	9,336	24,929 50	141 17
Bullock	1,348	160,699	1,205 23	516	62,610	485 25	1,334	1,442	10 81	2,875	10,294	77 20
Calhoun	252	29,001	217 50	175	18,297	137 22	1,375	1,777	13 32	2,063	6,921	51 90
Chambers	422	47,120	353 40	262	28,645	214 83	1,727	2,484	18 63	2,512	7,060	52 95
Cherokee	223	28,911	216 83	210	23,239	174 29	633	981	7 35	1,208	4,056	30 42
Choctaw	903	95,000	762 50	1,091	112,170	841 27	3,922	3,786	28 00	8,535	25,684	192 63
Clarke	437	65,580	491 85	524	52,340	392 55	2,534	3,800	28 50	1,930	5,785	43 39
Clay	101	11,198	83 90	42	4,310	32 33	295	439 50	3 30	558	1,394	10 41
Cleburne	98	11,928	89 46	67	7,299 50	54 60	40	71	53	35	418	3 14
Coffee	31	3,480	26 10	37	3,519	26 39	1,432	2,829	22 21	1,330	2,452	18 39
Conecuh	112	13,210	99 07	142	13,725	102 93	1,482	1,633	12 24	1,877	4,765	35 73
Coosa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Covington	16	1,815	13 61	45	4,195	31 46	693	968 50	7 26	772	1,413	10 60
Crenshaw	388	45,310	339 82	419	46,725	350 43	1,802	2,112	15 84	4,092	11,739	88 04
Dale	160	20,211	151 58	139	16,073	120 75	407	553 10	4 15	759	1,748	13 11
Dallas	2,503	292,294	2,192 20	800	84,041	630 30	1,824	1,902	14 26	2,357	9,992	74 94
DeKalb	93	11,781	88 35	313	35,035	262 76	541	957 44	7 17	921	2,925	21 93
Elmore	683	73,467	551 00	354	31,417	235 63	1,623	1,803	13 52	2,289	6,461	48 45
Escambia	88	7,835	58 76	385	24,595	184 46	2,690	3,280 25	24 60	3,899	7,297	54 72
Etowah	135	16,162	121 22	196	22,712	170 34	254	390	2 93	480	1,719	12 90
Fayette	234	22,928	171 96	402	38,787	290 90	2,633	2,549	19 12	4,234	8,372	62 79
Franklin	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Geneva	.....	.....	.....	157	13,080	98 10	650	992	7 44	242	557	4 17
Greene	1,663	203,761	1,528 20	627	64,418	483 58	1,832	2,360	17 70	2,72	12,640	94 80
Hale	2,234	256,535 00	1,924 01	915	90,485 00	678 73	2,208	3,320 00	24 80	4,131	19,590 00	146 92

Henry	740	91,930 00	689 47	485	53,265 00	399 57	3,025	3,999 50	29 99	4,289	12,986 00	97 40
Jackson	370	31,969	239 77	119	12,185	91 39	1,378	2,061	15 46	4,001	11,193	83 95
Jefferson	430	50,940	382 05	637	66,104	495 78	2,492	3,067	23 00	4,315	11,147 50	83 60
Lauderdale	680	84,767	635 75	471	41,212	309 09	1,532	3,017 50	22 63	2,978	10,293	77 19
Lawrence	736	78,716	590 37	633	56,487	423 64	1,393	1,954 50	14 65	2,267	8,182 50	61 36
Lee	378	44,390	332 92	344	34,149	26 70	1,367	1,560	11 70	1,244	6,929 75	51 97
Limestone	715	87,868	659 01	651	67,923	509 40	607	937	7 03	934	3,511	26 36
Lowndes	2,029	256,204	1,921 53	578	68,985	517 38	767	959	7 20	1,388	6,655	49 91
Macon	1,013	129,590	971 92	1,382	50,235	376 74	2,419	1,757	13 17	2,298	5,631	42 23
Madison	1,079	106,167	796 25	1,174	11,796	88 47	1,654	3,387	25 40	5,075	18,925	141 93
Marengo	1,807	185,780	1,393 35	645	59,860	448 95	2,163	3,474	26 05	3,612	12,198	91 48
Marion	360	18,758	140 69	934	78,135	586 01	3,491	5,542	41 56	7,252	5,665	42 48
Marshall	.....	27,500	206 25	463	46,642	349 81	464	804	6 05	1,160	3,388	25 41
Monroe	688	95,757	624 16	342	40,773	266 25	1,976	2,386	15 52	2,767	6,059	39 52
Mobile	837	52,380	392 85	1,120	81,990	614 93	1,700	360	2 70	960	1,102	8 25
Montgomery	2,689	388,719	2,540 39	777	92,038	690 28	627	1,071	8 03	1,644	9,042	67 81
Morgan	173	22,719	131 31	435	40,633	304 74	1,175	2,007	15 05	3,183	9,720	72 90
Perry	2,583	336,687	2,525 15	876	103,960	779 60	1,978	3,229	24 21	2,856	13,040	97 80
Pickens	878	90,550	679 12	440	41,920	314 40	3,061	3,151	23 60	4,659	14,628	109 71
Pike	271	35,129	263 46	122	13,290	99 67	419	524	3 93	902	2,708	20 31
Randolph	71	6,688	50 16	70	6,752	50 64	1,456	2,098 75	15 74	1,746	5,338	40 03
Russell	1,559	170,499	1,278 74	437	45,733	342 99	738	785	5 88	1,439	5,076	38 07
St. Clair	100	12,510	93 82	200	22,920	171 90	94	119	89	310	777 50	5 83
Sanford	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Shelby	147	15,925	119 43	96	10,475	78 56	1,705	2,210	16 52	2,053	5,003	37 52
Sumter	1,999	234,901	1,761 75	1,248	121,925	914 43	3,211	3,396 50	25 47	4,762	24,176	181 32
Talladega	946	121,465	910 98	490	57,555	431 67	168	198	1 58	147	2,192	16 44
Tallapoosa	376	44,842 50	336 31	340	35,482	266 11	2,303	2,991	22 43	4,487	13,312	99 84
Tuskaloosa	1,313	147,698	1,109 76	1,726	166,905	1,251 78	6,674	9,856 50	73 92	11,282	32,023 50	240 16
Walker	106	25,505	191 29	172	18,434	138 25	387	572 70	4 70	1,542	3,063 50	22 98
Washington	50	6,659 50	49 95	254	24,370	182 77	1,374	1,952	14 64	2,689	4,295	32 22
Wilcox	1,498	163,520	1,226 40	357	37,580	281 85	2,078	2,136	16 02	2,229	7,392	55 44
Winston	21	2,490	18 67	49	4,191	36 90	101	195	1 46	519	1,723	12 92
Total	42,262	$5,079,963 00	$39,614 54	27,689	$2,566,467 50	$20,094 00	77,213	$ 135,246 24	$ 971 43	160,201	$ 443,636 75	$3,584 49

*Horses included.

EXHIBIT No. 8.—Continued.

COUNTIES.	LIBRARIES.		JEWELRY, PLATE AND SILVERWARE, &C.		PIANOS AND MUSICAL INSTRUMENTS.		PISTOLS, GUNS, &C.		COTTON PRESSES AND PICKERIES.	
	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.
Autauga	$ 2,562 00	$ 19 21	$ 1,050 00	$ 7 87	$ 3,040 00	$ 22 80	$ 914 00	$ 6 85	$	$ .....
Baker	1 00	01	150	1 62	250	1 88	1,574	11 81	120 00	90
Baldwin	.....	.....	1,942	14 56	2,308	17 31	2,586	19 39	.....	.....
Barbour	2,995	22 46	6,700	50 25	11,443	85 42	4,696	39 72	1,941	14 56
Bibb	1,640	12 30	539	4 04	200	1 50	2,450	18 38	.....	.....
Blount	110	82	7	5	45	33	504	3 78	.....	.....
Butler	4,075	30 55	1,397	10 47	6,637	49 77	10,467	78 49	300	2 25
Bullock	3,742	28 06	3,159	23 68	10,926	81 94	5,760	43 20	.....	.....
Calhoun	2,915	21 86	1,098	8 23	3,148	23 61	3,270	24 52	50	37
Chambers	2,087	15 65	1,955	14 66	3,630	27 22	2,727	20 45	70	52
Cherokee	1,250	9 37	85	64	488	3 66	1,244	9 33	75	56
Choctaw	2,552	19 14	1,795	13 47	3,439	25 79	9,102	68 28	80	60
Clarke	575	4 31	2,200	16 50	2,089	15 66	3,462	25 96	.....	.....
Clay	.....	.....	.....	.....	220	1 65	197	1 46	240	1 80
Cleburne	.....	.....	.....	.....	.....	.....	14	11	413	3 24
Coffee	72	54	100	75	148	1 11	1,370	10 28	813	6 10
Conecuh	2,125	15 93	265	1 98	2,120	15 90	2,511	18 83	.....	.....
Coosa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Covington	247	1 85	86	64	51	38	915	6 86	75	86
Crenshaw	305	2 28	.....	.....	699	5 24	3,410	25 57	200	1 50
Dale	915	6 86	115	87	47	35	702	5 26	.....	.....
Dallas	19,706	147 79	19,734	148 00	21,860	163 95	8,076	60 57	.....	.....
DeKalb	40	30	66	49	71	53	326	2 44	365	2 73
Elmore	4,9 6	36 84	3,490	26 17	4,502	33 76	2,630	19 72	2,000	15 00
Escambia	461	3 46	638	4 78	130	97	4,346	32 59	.....	.....
Etowah	740	5 55	.....	.....	650	4 79	959	7 20	685	5 14
Fayette	3,304	24 78	.....	.....	457	3 43	2,754	20 66	2,777	20 83
Franklin	3,600	27 00	.....	.....	.....	.....	.....	.....	425 00	3 19
Geneva	.....	.....	.....	.....	.....	.....	78	58	.....	.....
Greene	9,437	70 77	10,055	75 41	4,802	36 01	6,185	46 38	.....	.....
Hale	10,920	81 90	17,580	131 85	12,065	90 48	8,480	63 60	.....	.....

Henry	1,219 00	9 13	680 00	4 10	3,297 00	24 73	3,852 00	28 89	400 00	3 00
Jackson	485	3 64	.....	.....	350	2 63	2,431	18 24	4,585	34 39
Jefferson	2,321	17 40	388	2 91	3,003 50	22 52	4,586	34 40	.....	.....
Lauderdale	3,510	26 32	2,240	16 80	4,045	30 33	4,755 50	35 66	6,350	47 62
Lawrence	1,993	14 95	141	1 05	2,790	20 92	2,967	22 25	2,265	16 98
Lee	1,404	10 35	1,341	10 05	4,810	36 08	2,076 50	15 58	75	57
Limestone	3,121	23 43	1,116	8 38	5,732	43 00	1,703	12 80	.....	.....
Lowndes	3,693	27 69	3,844	28 83	3,368	25 26	2,801	21 00	2,965	22 23
Macon	747	5 60	2,036	15 27	6,641	49 80	3,164	23 73	.....	.....
Madison	19,970	149 77	11,537	86 52	16,187	121 40	5,041	37 80	.....	.....
Marengo	3,715	27 86	8,540	64 05	9,867	74 00	5,382	40 36	.....	.....
Marion	124	93	.....	.....	156	1 17	6,800	51 00	780	5 85
Marshall	400	3 00	.....	.....	545	4 09	657	4 92	2,150	16 12
Monroe	2,528	16 45	1,618	10 56	6,463	41 89	3,960	25 77	.....	.....
Mobile	22,490	168 68	.....	.....	.....	.....	4,500	33 75	.....	.....
Montgomery	30,262	226 96	29,950	224 63	23,378	175 34	7,999	59 99	.....	.....
Morgan	1,396	10 47	1,317	9 87	2,243	16 82	3,195	23 96	567	4 25
Perry	13,484	101 13	3,897	36 73	17,920	134 40	8,358	62 68	370	2 77
Pickens	2,958	22 18	1,537	11 52	4,081	30 60	3,872	29 04	.....	.....
Pike	.....	.....	.....	.....	.....	.....	1,104	8 28	.....	.....
Randolph	1,785	13 38	13 25	10	30	23	1,753	13 15	173	1 30
Russell	228	1 71	2,154	16 15	4,387	32 90	2,801	21 00	375	2 81
St. Clair	.....	.....	.....	.....	280	2 10	176	1 32	100	75
Sanford	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Shelby	2,101	15 75	1,037	7 77	2,307	17 30	2,367	17 75	915	6 86
Sumter	9,983	74 87	7,708	57 81	13,318	99 88	8,130	60 97	.....	.....
Talladega	3,880	29 10	2,630	19 72	11,465	85 95	2,194	16 45	.....	.....
Tallapoosa	1,240	9 30	306	2 30	3,641	27 30	5,666	39 50	.....	.....
Tuskaloosa	11,290	84 68	6,776	50 82	13,741	103 06	17,180	128 85	20	15
Walker	50	38	.....	.....	49	36	1,187	8 90	.....	.....
Washington	200	1 50	.....	.....	.....	.....	5,262	39 46	.....	.....
Wilcox	6,760	50 70	2,143	16 07	7,133	53 49	3,784	28 38	.....	.....
Winston	13	90	.....	.....	.....	.....	129	96	.....	.....
Total	$234,732 00	$1,757 80	$168,097 25	$1,259 49	$267,202 00	$1,952 99	$221,401 00	$1,669 86	$32,319 00	$245 77

EXHIBIT No. 8.—Continued.

COUNTIES.	STUDS, JACKS, AND JENNIES.		RACE HORSES.		GOLD AND SILVER WATCHES, AND GOLD SAFETY CHAINS.		MONEY HOARDED OR KEPT ON DEPOSIT.		MONEY LOANED AND SOLVENT CREDITS, &C.	
	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.
Autauga	$ 550 00	$ 4 12	$	$	$ 3,518 00	$ 26 38	$ 62,868 00	$ 471 50	$ 54,700	$ 410 25
Baker	250 00	1 87	.....	.....	431	3 23	4,371	32 93	5,510	41 32
Baldwin	.....	.....	.....	.....	4,885	36 63	4,000	30 00	2,200	16 50
Barbour	720	5 40	100 00	75	16,549	124 12	84,525	633 93	34,856	261 42
Bibb	445	3 34	.....	.....	3,381	25 35	26,497	198 73	32,742	245 56
Blount	150	1 12	.....	.....	648	4 86	5,273	39 54	31,915	239 36
Butler	260	1 90	.....	.....	17,002	127 51	11,042	82 80	120,361	902 70
Bullock	560	4 20	.....	.....	12,455	93 40	1,016	7 62	17,527	131 45
Calhoun	1,300	9 75	.....	.....	5,865	43 98	9,365	70 23	51,420	385 65
Chambers	85	63	.....	.....	9,706	35 29	17,391	130 43	26,501	198 75
Cherokee	1,355	10 16	.....	.....	1,779	13 34	19,761	148 20	26,128	196 41
Choctaw	1,480	11 10	162	120	7,443	55 81	8,465	63 48	16,793	125 94
Clarke	2,800	21 00	.....	.....	3,600	27 00	25,600	192 00	11,500	86 25
Clay	240	1 80	.....	.....	97	72	1,856	13 92	5,220	39 15
Cleburne	.....	.....	5	04	.....	.....	.....	.....	3,423	25 66
Coffee	.....	.....	.....	.....	666	5 00	3,946	29 59	3,082	23 12
Conecuh	280	2 10	.....	.....	3,312	24 84	26,128	195 96	46,799	350 99
Coosa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Covington	25	18	.....	.....	454	3 40	300	2 25	495	3 71
Crenshaw	.....	.....	.....	.....	2,011	15 08	3,988	29 91	17,491	131 18
Dale	400	3 00	.....	.....	1,047	7 85	16,206	121 55	15,740	118 05
Dallas	.....	.....	.....	.....	36,387	272 90	91,257	684 43	179,952	1,349 64
DeKalb	750	5 69	.....	.....	535	4 02	41,745	313 08	7,626	57 20
Elmore	1,050	7 87	.....	.....	5,462	40 96	14,021	105 15	17,717	132 87
Escambia	425	3 19	.....	.....	1,930	14 47	5,694	42 70	12,493 50	93 70
Etowah	500	3 75	.....	.....	1,831	13 73	4,870	36 52	26,894	201 70
Fayette	1,000	7 50	.....	...	738	5 54	9,171	68 78	14,517	108 88
Franklin	.....	.....	.....	.....	7,760	58 20	16,799	125 99	56,373	422 79
Geneva	.....	.....	.....	.....	85	63	2,249	16 87	7,000	52 50
Greene	700	5 25	.....	.....	18,548	139 11	159,631	1,197 23	150,644	1,129 83
Hale	800	6 00	.....	.....	21,830	163 72	163,290 00	1,224 67	200,290 00	1,502 17

Henry	700	5 25	25 00	18	7,978 00	59 83	17,106 00	128 29	25,713 00	192 84
Jackson	2,750	20 63	.....	.....	3,743	28 08	10,325	177 44	16,847	126 36
Jefferson	2,285	17 14	.....	.....	4,282	32 11	18,675	140 06	72,390	542 93
Lauderdale	1,265	9 48	.....	.....	7,705	57 88	89,483	671 12	49,488	371 16
Lawrence	1,550	11 62	.....	.....	5,429	40 71	42,112	315 84	34,032	255 24
Lee	355	2 44	.....	.....	8,301	62 26	13,117	98 88	47,879	359 10
Limestone	3,666	27 52	.....	.....	5,473	41 10	13,603	102 03	60,838	456 40
Lowndes	805	6 03	.....	.....	8,820	66 15	84,010	630 07	40,076	300 57
Macon	610	4 57	.....	.....	12,166	91 24	82,850	621 38	22,687	170 15
Madison	2,160	16 20	.....	.....	22,314	167 35	34,425	258 18	104,175	781 31
Marengo	1,115	8 36	.....	.....	14,006	105 04	41,134	308 50	94,671	710 03
Marion	1,048	7 86	.....	.....	989	7 41	198	1 48	5,245	39 33
Marshall	480	3 60	.....	.....	1,369	10 27	20,442	153 31	43,902	329 26
Mobile	.....	.....	.....	.....	6,480	41 95	74,988	480 00	22,930	150 19
Monroe	530	3 51	.....	.....	53,680	402 60	39,600	297 00	141,795	1,063 47
Montgomery	2,088	15 66	2,800 00	21 00	40,506	303 80	115,473	1,166 05	380,764	2,855 73
Morgan	1,455	10 91	143 00	1 12	4,145	31 09	10,890	81 67	14,890	111 67
Perry	750	5 62	.....	.....	23,356	175 17	62,306	467 29	109,084	818 13
Pickens	280	2 10	.....	.....	7,972	59 79	30,588	229 48	21,713	162 84
Pike	700	5 25	.....	.....	2,580	19 35	8,510	63 82	41,064	307 98
Randolph	175	1 31	.....	.....	859	6 44	2,426	18 20	6,047	45 35
Russell	500	3 75	.....	.....	6,949	52 11	33,684	252 03	29,959	224 69
St. Clair	.....	.....	.....	.....	240	1 80	3,650	27 37	13,162	98 71
Sanford	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Shelby	290	2 17	.....	.....	3,904	29 28	6,705	50 28	18,615	139 61
Sumter	2,500	18 75	.....	.....	21,124	158 43	87,480	656 10	51,885	389 13
Talladega	1,700	12 75	.....	.....	11,495	86 20	55,837	418 77	138,276	1,037 07
Tallapoosa	980	7 35	.....	.....	5,270	39 52	33,846	253 84	46,369	347 77
Tuscaloosa	1,150	8 83	.....	.....	18,905	141 78	27,271	204 52	94,059	705 44
Walker	85	63	.....	.....	376	2 82	4,296	32 22	7,226	54 19
Washington	500	3 75	.....	.....	1,431	10 73	1,200	9 00	6,519	48 88
Wilcox	405	3 03	700 00	5 25	12,728	95 46	53,830	403 92	106,883	807 62
Winston	175	1 30	.....	.....	50	37	400	3 00	2,269	17 01
Total	$49,167 00	$ 364 09	$ 3,935 00	$29 54	$504,681 00	$3,815 19	$2,005,884 00	$15,646 13	$2,916,361 00	$22,981 47

EXHIBIT No. 8.—Continued.

COUNTIES.	MONEY EMPLOYED IN TRADING IN PAPER, &C.		CAPITAL STOCK OF INCORPORATED COMPANY.		INVESTMENTS IN STOCKS OF ANY COMPANY.		DIVIDENDS DECLARED OR EARNED AND NOT DIVIDED, &C.		GROSS COMMISSIONS OF REAL ESTATE BROKERS.	
	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.
Autauga	$ 11,000 00	82 50	$ 110,000 00	$ 825 00	$ 25,000 00	$ 187 50	$	$	$	$
Baker					130 00	98				
Baldwin	2,000	15 00			800 00	6 00				
Barbour	150	1 13	2,000 00	15 00	12,900 00	96 75				
Bibb	1,300	9 75			644 00	4 83				
Blount			50 00	37						
Bullock	2,750	20 62	410 00	3 08	8,400 00	63 0				
Butler	12,000	90 00	2,100 00	15 75	5,000 0	37 50				
Calhoun			50 00	37	1,500 00	11 25				
Chambers			12,985 00	97 38	15,500 00	116 25				
Cherokee			128,248 00	961 86						
Choctaw	800 00	6 00								
Clarke										
Clay										
Cleburne										
Coffee										
Conecuh										
Coosa										
Covington	970 00	7 27								
Crenshaw										
Dale										
Dallas			178,585 00	1,339 39			22,500 00	168 75		
DeKalb										
Elmore	1,667 00	12 50	1,042 00	7 81	500 00	3 75				
Escambia			130 00	97						
Etowah										
Fayette	820 00	6 15								
Franklin										
Geneva										
Greene	2,000 00	15 00	525 00	3 93	2,269 00	17 01				
Hale	300 00	3 25	1,205 00	9 71	17,800 00	133 50				

Henry										
Jackson					250 00	1 88				
Jefferson									190 00	1 42
Lauderdale			1,500 00	11 25	6,805 00	51 03				
Lawrence			14,395 00	107 96	9,212 00	69 09				
Lee	500 00	3 75	200 00	1 50						
Limestone	2,000 00	15 00			500 00	3 75				
Lowndes	2,173 00	16 29	5,518 00	41 38	500 00	3 75				
Macon			200 00	1 50	5,700 00	42 75				
Madison	25,234 00	189 25			8,800 00	66 00	82 031 00	615 23	190 00	1 42
Marengo										
Marion										
Marshall			300 00	2 25			641 00	4 80		
Monroe	100 00	65								
Mobile	126,500 00	948 75	530,146 00	3,976 10	500 00	3 75	99,915 00	749 37		
Montgomery	201,400 00	1,510 50	12,745 00	95 60	2,550 00	19 12			2,000 00	15 00
Morgan	1,000 00	7 50	650 00	4 87	885 00	6 63				
Perry	1,000 00	7 50	66,392 00	497 94			8,000 00	60 00		
Pickens	150 00	1 12			100 00	75				
Pike										
Randolph										
Russell			361,285 00	2,709 63	8,500 00	64 12				
St. Clair										
Sanford										
Shelby					1,040 00	7 80				
Sumter										
Talladega	5,000 00	37 50								
Tallapoosa										
Tuskaloosa			52,700 00	395 85	1,500 00	11 25				
Walker										
Washington										
Wilcox										
Winston										
Total	$390,014 00	$3,006 98	$1,483,531 00	$11,128 59	$126,385 00	$1,029 79	$213,087 00	$1,598 15	$ 2,380 00	$ 17 84

EXHIBIT No. 8.—Continued.

COUNTIES.	GROSS RECEIPTS OF EXPRESS AND TELEGRAPH, &C.		ANNUAL GAINS AND INCOMES OVER $1,000.		ANNUAL SALARY &C., OVER $1,000.		GROSS RECEIPTS OF DISTILLERIES.		ADDITIONS BY BOARD OF EQUALIZATION.	
	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.
Autauga	$ 250 00	$ 1 87	$ 12,750 00	$ 95 62	$ 285 00	$ 2 13	$	$	.....	.....
Baker	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Baldwin	.....	.....	2,350 00	17 62	.....	.....	.....	.....	.....	.....
Barbour	500 00	3 75	300 00	2 25	.....	.....	.....	.....	.....	.....
Bibb	620 00	4 65	5,967 00	44 75	500 00	3 75	150 00	1 12	.....	.....
Blount	.....	.....	.....	.....	.....	.....	144 00	1 08	.....	.....
Butler	15,898 00	119 23	3,750 00	28 12	.....	.....	.....	.....	.....	.....
Bullock	.....	.....	19,925 00	149 43	1,000 00	12 00	.....	.....	.....	.....
Calhoun	2,779 00	20 84	4,033 00	30 24	.....	.....	425 00	3 18	.....	.....
Chambers	.....	.....	5,400 00	40 5	.....	.....	125 00	94	.....	.....
Cherokee	125 00	94	.....	.....	.....	.....	.....	.....	.....	.....
Choctaw	.....	.....	1,500 00	11 25	2,000 00	15 00	.....	.....	.....	.....
Clarke	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clay	.....	.....	300 00	3 00	.....	.....	.....	.....	.....	.....
Cleburne	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Coffee	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Conecuh	3,138 00	34 78	4,000 00	30 00	.....	.....	.....	.....	.....	.....
Coosa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Covington	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Crenshaw	.....	.....	.....	.....	1,000 00	7 50	.....	.....	.....	.....
Dale	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dallas	154,448 00	1,158 36	117,850 00	883 87	.....	.....	.....	.....	.....	.....
DeKalb	.....	.....	185 00	1 35	2,000 00	15 00	.....	.....	.....	.....
Elmore	242 00	1 81	8,455 00	63 41	10,442 00	78 31	.....	.....	.....	.....
Escambia	904 80	6 77	2,766 00	20 74	.....	.....	.....	.....	.....	.....
Etowah	.....	.....	.....	.....	2,900 00	21 75	.....	.....	.....	.....
Fayette	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Franklin	1,874 00	14 06	15,481 00	116 11	.....	.....	.....	.....	.....	.....
Geneva	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Greene	.....	.....	23,995 00	179 96	.....	.....	.....	.....	.....	.....
Hale	80 00	60	144,100 00	1,080 75	.....	.....	.....	.....	.....	.....

Henry					2,613 00	19 10				
Jackson	1,121 00	8 41	200 00	1 50	3,672 00	27 54	1,305 00	11 29		
Jefferson			100 00	75	5,000 00	37 50	385 00	2 88		
Lauderdale			49,958 00	374 69	7,275 26	54 56	75 00	56		
Lawrence	1,350 00	10 12	13,050 00	97 87	4,304 00	52 28				
Lee			18,033 00	135 25						
Limestone	2,709 00	20 32	11,970 00	89 28	4,760 00	35 70				
Lowndes			9,232 00	69 24	1,000 00	7 50				
Macon	1,281 00	9 60			8,890 00	74 17				
Madison	36,569 00	274 76	46,555 00	349 16	13,292 00	99 69				
Marengo			19,675 00	147 56	80 00	60				
Marion										
Marshall			27,478 00	206 09	2,300 00	17 25				
Monroe			5,780 00	37 61						
Mobile	4,370 00	32 78	388,246 00	2,911 85						
Montgomery	157,836 00	1,183 77	185,293 00	1,389 70	50,168 00	376 26	5,000 00	37 50		
Morgan			3,700 00	27 75			80 00	60		
Perry	12,659 00	94 95	117,896 00	844 22	1,000 00	7 50				
Pickens					2,364 00	17 73				
Pike			2,770 00	20 77						
Randolph			5,250 00	39 47						
Russell			18,152 00	136 14						
St. Clair										
Sanford										
Shelby	68 00	51	4,500 00	33 75	1,500 00	11 25				
Sumter			26,637 00	184 77	3,927 00	29 45				
Talladega			22,817 00	171 64	6,275 00	47 05				
Tallapoosa			2,000 00	15 00	1,500 00	11 25	100 00	75		
Tuskaloosa			18,481 00	137 85	3,616 00	27 04	150 00	1 12		
Walker			200 00	1 50			525 00	3 94		
Washington	850 00	6 38								
Wilcox			26,360 00	197 70	1,200 00	9 00	1,000 00	7 50		
Winston										
Total	$399,670 80	$3,009 26	$1,395,520 00	$10,429 28	$163,613 26	$1,117 88	$ 9,694 00	$ 73 98		

EXHIBIT No. 8.—Continued.

COUNTIES.	INVESTM'TS IN BONDS OTHER THAN U. S. OR THIS STATE.		ANY PROPERTY, REAL OR PERSONAL, NOT ENUMERATED HERETOFORE.		GROSS AMOUNT OF SALES AT AUCTION.	
	Value.	Tax.	Value.	Tax.	Value.	Tax.
Autauga	$	$	$ 92,069 00	$ 690 50	$ 709 00	$ 5 31
Baker			148,095 00	1,035 71	10 00	08
Baldwin			393,297 80	2,949 73		
Barbour	2,000 00	15 00	6,226 00	46 69	2,300 00	17 25
Bibb			168,490 00	1,263 67		
Blount			3,680 00	27 66		
Bullock	250 00	1 87	444,119 00	3,330 88		
Butler	7,950 00	59 63	19,505 00	146 28	92 00	61
Calhoun			396,911 00	2,976 83		
Chambers	7,200 00	54 00	183,670 00	1,377 67		
Cherokee			5,117 00	38 38	300 00	2 25
Choctaw	2,000 00	15 00	1,805 00	13 53	265 00	1 98
Clarke						
Clay			2,336 00	17 52		
Cleburne			342 00	2 57		
Coffee			2,961 00	22 21	25 00	19
Conecuh			56,675 00	425 06		
Coosa						
Covington			1,160 00	8 70		
Crenshaw			540 00	4 05		
Dale			320 00	2 40	116 00	87
Dallas	20,493 00	153 69	125,615 00	924 11	1,360 00	10 20
DeKalb			2,505 05	18 78		
Elmore			4,725 00	35 43		
Escambia			522,173 66	3,916 30	959 00	7 19
Etowah			1,865 00	13 99		
Fayette			200 00	1 50		
Franklin			670,807 00	5,031 06		
Geneva						
Greene			19,238 00	144 28		
Hale	19,600 00	147 00	509,480 00	3,821 10	2,200 00	16 00

Henry	.....	.....	4,195 00	38 95	.....	.....
Jackson	.....	.....	104,366 00	782 75	.....	.....
Jefferson	.....	.....	3,905 00	29 28	.....	.....
Lauderdale	47,272 50	355 55	2,800 00	21 00	450 00	3 37
Lawrence	.....	.....	299,931 07	2,249 48	4,545 00	34 08
Lee	.....	.....	5,119 00	38 36	.....	.....
Limestone	16,100 00	120 75	100 00	75	1,388 00	10 42
Lowndes	500 00	3 75	33,570 00	251 77	.....	.....
Macon	.....	.....	44,810 00	336 09	.....	.....
Madison	118,450 00	888 37	21,242 00	159 32	2,168 00	16 26
Marengo	.....	.....	325,099 00	2,438 24	.....	.....
Marion	.....	.....	277 00	2 07	.....	.....
Marshall	200 00	1 50	2,490 00	18 67	.....	.....
Monroe	.....	.....	23,141 00	151 56	.....	.....
Mobile	98,100 00	735 75	246,130 00	1,845 98	66,695 00	500 22
Montgomery	22,148 00	166 11	811,523 00	6,086 42	94,758 00	710 69
Morgan	1,250 00	9 37	3,495 00	26 21	.....	.....
Perry	1,000 00	7 50	6,091 00	45 68	840 00	6 30
Pickens	.....	.....	28,258 00	211 92	1,000 00	7 50
Pike	.....	.....	4,850 00	36 37	.....	.....
Randolph	.....	.....	38,479 00	288 60	.....	.....
Russell	562 00	4 21	4,800 00	36 00	.....	.....
St. Clair	.....	.....	2,275 00	17 06	.....	.....
Sanford	.....	.....	.....	.....	.....	.....
Shelby	940 00	7 05	380,169 00	2,851 27	25 00	18
Sumter	.....	.....	79,020 82	592 65	700 00	8 25
Talladega	.....	.....	34,578 00	159 33	1,100 00	5 25
Tallapoosa	.....	.....	1,675 00	12 56	.....	.....
Tuskaloosa	1,000 00	7 50	430 00	3 13	5,300 00	39 75
Walker	.....	.....	20 00	15	.....	.....
Washington	.....	.....	7,910 00	59 52	.....	.....
Wilcox	.....	.....	.....	.....	25 00	19
Winston	.....	.....	.....	.....	.....	.....
Total	$ 367,015 20	$ 2,753 50	$ 6,304,476 30	$ 50,068 73	$ 187,380 00	$ 1,404 49

EXHIBIT No. 8.—Continued.

COUNTIES.	GROSS AMT. COMMISSIONS—FACTORS, COM. MERCHANTS, AUCT'RS.		GROSS RECEIPTS OF COTTON PICKERIES, STORAGE OF COTTON, &C.		GROSS RECEIPTS OF LOTTERIES AND GIFT ENTERPRISES.		GROSS PROFITS OF BANKING ASSOCIATIONS.	
	Value.	Tax.	Value.	Tax.	Value.	Tax.	Value.	Tax.
Autauga	$ 40 00	$ 30	$ 5,000 00	$ 37 50	$	$	$	$
Baker								
Baldwin								
Barbour	25,438 00	184 03					9,000 00	67 5
Bibb								
Blount								
Butler	432 00	3 24	7,383 00	55 36				
Bullock	125 00	93 93						
Calhoun								
Chambers	500 00	3 75						
Cherokee								
Choctaw	1,200 00	9 00						
Clarke	826 00	6 20						
Clay								
Cleburne			584 00	4 30				
Coffee								
Conecuh								
Coosa								
Covington								
Crenshaw								
Dale								
Dallas	38,978	292 38	7,415 00	55 61	23,737 00	178 02		
DeKalb			100 00	75				
Elmore								
Escambia	220 00	1 65	3,567 00	26 75				
Etowah			30 00	22				
Fayette								
Franklin								
Geneva								
Greene			1,400 00	10 50				
Hale	75 00	56	4,600 00	34 50				

Henry	450 00	3 38						
Jackson			3,682 00	27 62			1,343 00	10 08
Jefferson								
Lauderdale	660 00	4 95	290 00	1 50				
Lawrence			900 00	6 75				
Lee			100 00	75				
Limestone								
Lowndes								
Macon	182 00	1 26						
Madison	2,099 00	15 74					3,889 00	29 16
Marengo			3,857 00	28 90				
Marion			780 00	5 85				
Marshall	179 00	1 27	800 00	6 00				
Monroe								
Mobile	703,409 00	5,275 57	181,785 00	1,363 39	2,847 00	21 36		
Montgomery	108,426 00	813 20	55,515 00	416 36	12,972 00	97 29		
Morgan	5,000 00	37 50	150 00	1 12			250 00	1 88
Perry	745 00	5 58						
Pickens			250 00	1 88				
Pike								
Randolph								
Russell								
St. Clair								
Sanford								
Shelby								
Sumter	250 00	1 57						
Talladega	500 00	3 75						
Tallapoosa								
Tuskaloosa							4,552 00	34 14
Walker								
Washington								
Wilcox			11,500 00	86 25				
Winston								
Total	$ 889,725 00	$ 6,686 01	$ 288,598 00	$ 2,271 86	$ 39,556 00	$ 296 67	$ 19,034 00	$ 142 76

EXHIBIT No. 8.—Continued.

COUNTIES.	SPECIAL ASSESSMENT FOR SCHOOLS.					
	MALE INHABITANTS OVER TWENTY-ONE AND UNDER FORTY-FIVE YEARS OF AGE.		GROSS AMOUNT OF PREMIUM OF INSURANCE COMPANIES NOT INCORPORATED BY THIS STATE.		GROSS AMOUNT OF PREMIUM OF INSURANCE COMPANIES INCORPORATED BY THIS STATE.	
	Number.	Tax.	Amount.	Tax.	Amount.	Tax.
Autauga	809	$ 1,213 50	$ 954 54	$ 19 09	$	$ .....
Baker	535	802 50	.....	.....	.....	.....
Baldwin	256	384 08	.....	.....	.....	.....
Barbour	3,790	5,685 00	19,203 00	192 03	.....	.....
Bibb	810	1,215 00	.....	.....	.....	.....
Blount	901	1,351 50	.....	.....	.....	.....
Butler	1,174	1,761 00	6,939 69	138 79	966 00	9 66
Bullock	3,371	5,056 50	2,023 00	40 67	.....	.....
Calhoun	989	1,483 50	850 00	17 00	.....	.....
Chambers	1,514	2,271 00	.....	.....	.....	.....
Cherokee	1,096	1,644 00	.....	.....	.....	.....
Choctaw	1,399	2,098 50	.....	.....	.....	.....
Clarke	1,634	2,451 00	.....	.....	.....	.....
Clay	768	1,152 00	.....	.....	.....	.....
Cleburne	523	784 50	.....	.....	.....	.....
Coffee	587	880 50	.....	.....	.....	.....
Conecuh	879	1,318 50	.....	.....	.....	.....
Coosa	1,192	1,788 00	.....	.....	.....	.....
Covington	325	487 50	.....	.....	.....	.....
Crenshaw	1,153	1,729 50	.....	.....	.....	.....
Dale	992	1,488 00	.....	.....	.....	.....
Dallas	6,372	9,558 00	55,485 00	1,109 70	38,799 00	387 99
DeKalb	769	1,153 50	.....	.....	.....	.....
Elmore	1,377	2,065 00	31,279 00	625 58	3,122 00	62 44
Escambia	484	726 00	.....	.....	.....	.....
Etowah	709	1,063 50	.....	.....	.....	.....
Fayette	689	1,033 50	.....	.....	.....	.....
Franklin	1,950	2,925 00	.....	.....	.....	.....
Geneva	239	358 00	.....	.....	.....	.....
Greene	2,536	3,804 00	.....	.....	.....	.....
Hale	2,689	4,033 50	7,593 00	151 86	.....	.....

Henry	.....	2,196 50	.....	.....	.....	.....
Jackson	1,685	2,527 50	.....	.....	.....	.....
Jefferson	1,069	1,603 50	.....	.....	.....	.....
Lauderdale	1,900	2,850 00	7,701 00	155 02	.....	.....
Lawrence	1,507	2,260 50	.....	.....	.....	.....
Lee	1,629	2,443 50	18,661 72	373 24	.....	.....
Limestone	1,777	2,665 50	908 00	18 16	.....	.....
Lowndes	2,308	4,962 00	.....	.....	.....	.....
Macon	1,964	2,946 00	.....	.....	.....	.....
Madison	3,908	5,862 00	15,835 77	316 00	.....	.....
Marengo	2,523	3,784 50	.....	.....	.....	.....
Marion	589	883 50	.....	.....	.....	.....
Marshall	.....	.....	.....	.....	.....	.....
Mobile	1,490	2,235 00	.....	.....	.....	.....
Monroe	11,629	17,443 50	117,480 00	2,349 60	306,693 00	3,096 93
Montgomery	5,711	8,566 50	163,344 00	3,266 88	5,072 00	50 72
Morgan	995	1,492 50	.....	.....	.....	.....
Perry	2,531	3,796 50	28,376 49	567 53	1,391 00	13 91
Pickens	1,396	2,094 00	.....	.....	.....	.....
Pike	1,590	2,385 00	.....	.....	.....	.....
Randolph	814	1,221 00	.....	.....	.....	.....
Russell	1,954	2,938 50	.....	.....	.....	.....
St. Clair	603	944 50	.....	.....	.....	.....
Sanford	.....	.....	.....	.....	.....	.....
Shelby	1,126	1,689 00	.....	.....	.....	.....
Sumter	2,546	3,819 00	646 00	4 85	.....	.....
Talladega	2,038	3,051 00	.....	76 61	.....	.....
Tallapoosa	2,022	3,033 00	.....	.....	.....	.....
Tuscaloosa	1,854	2,781 00	12,885 60	283 80	.....	.....
Walker	705	1,057 50	.....	.....	.....	.....
Washington	387	580 50	.....	.....	.....	.....
Wilcox	3,031	4,546 50	.....	.....	.....	.....
Winston	433	720 50	.....	.....	.....	.....
Total	106,335	$ 162,819 50	$ 490,165 81	$ 9,706 43	$ 356,043 00	$ 3,621 65

AUDITOR'S REPORT.

INSURANCE DEPARTMENT.

INSURANCE DEPARTMENT.

STATE OF ALABAMA,
AUDITOR'S OFFICE,
Montgomery, October 1, 1870.

The subject of Insurance, whether Fire, Marine or Life, has attracted much attention from all departments of State and national governments throughout the world, and the question is no longer problematical, whether insurance corporations are useful, necessary or safe. The business man accepts the maxim, "If you can not afford to *insure*, you cannot afford to enter the lists of trade." Risks in all occupations are taken by some party, but the owner of houses, wares, or merchandise, is the least able to take the risk, as thousands of fortunes wrecked by fire and water can truly testify.

The question of Life Insurance has a fixed, safe and demonstrable solution: It is shorn of all quibbles and doubts, and addresses itself to the prudent and sagacious man who may desire to place a defenseless family above want or beggary, when deprived of support by the hand of a father, mother, or friend, whom death may have called away. Tables of mortality, by aid of mathematics, have placed life insurance among the known and well ascertained sciences, rather than the unknown and problematical; and at no distant day, the man of moderate means, the head of a family dependent upon his daily labor, will be deemed as worse than improvident, who does not leave wife or children a small estate at least in some well selected policy of life insurance. It becomes a matter of grave moment to the people of this State, as to what corporations are safe, and what laws are best calculated to protect the citizen and encourage the business of insurance in Alabama.

A general proposition is here stated for the attention of your Excellency and the General Assembly: "Those insurance companies are deemed most safe and transact most business, which are by law required to respond to the most rigid exactions, and hold the largest reserve fund for the security of the assured."

Nothing gives character to an insurance company more than a strict compliance with a rigid and exacting law. It is needless to say that there are many insurance companies in the world that to-day are insolvent, waiting only for a first fire or a determination of a few lives to attest the fact of their worthlessness. The people of this commonwealth are all interested in having sound institutions only presented to them for patronage, and I am fully convinced that the

egislative and executive departments should furnish such, and only such, safe depositories of trust for the assured, so that the fact that any insurance company has an agent duly authorized and empowered to issue a policy in this State, should give full confidence to the assured that his policy will prove a broken reed in the day of loss or sad bereavement.

This office is charged only with the supervision of "insurance companies not incorporated by this State." No supervision is granted or required over the institutions which Alabama should carefully cherish and present as of *first* importance to our own citizens. There is no good reason why "Alabama companies" should not do the larger portion of the insurance business in the State; yet they are scarcely known, and when known, they only have character or influence from the known integrity of their managers. The assured have no official guarantee of the soundness or solvency of any *Home* company in which he is insured. The following official inquiry from this office, directed to the Hon. Charles A. Miller, Secretary of State, for information in relation to the name, locality, capital stock, &c., of Home or Alabama companies of insurance, was duly received and answered by the Secretary, May 37th, 1870.

STATE OF ALABAMA,
Auditor's Office,
Montgomery, May 17, 1870.

Hon. Charles A. Miller, Secretary of State:

SIR:—I have the honor to request that you furnish this office with a full list of insurance companies, incorporated under the laws of this State, with names of officers of each company. Please report separately the companies which have not organized under their charters, giving names of incorporators. It is desirable that the capital stock, date of incorporation, and character of company (whether life or fire) be noted in your report.

I am, very respectfully, your obedient servant.

R. M. REYNOLDS,
Auditor.

STATE OF ALABAMA,
Office Secretary of State,
Montgomery, May 27, 1870.

Hon. R. M. Reynolds, Auditor, &c.:

SIR:—In reply to your letter of inquiry, under date of May 17th, 1870, I have the honor to inform you, that there is no record in this office of insurance companies chartered by this State, excepting those chartered under the general incorporation laws, a list of which I give you, as follows:

"Alabama Gold Life Insurance Company," declaration filed March 15th, 1869.

"Life Association of the South," declaration filed Sept. 9th, 18 9.

"Factors' & Traders' Mutual Insurance Company," declaration filed April 30th, 1870.

"Home Protection of North Alabama," declaration filed May 23rd, 1870.

Very respectfully,

CHAS. A. MILLER,

Secretary of State.

The above letter contains all the official information furnished to the Secretary, as now required by law, regulating home companies of Insurance.

It is needless to state how unsatisfactory and indefinite this statement becomes in the light of the known science of insurance. A partial inspection of the condition of home companies, as officially known, will satisfy the prudent legislator that a remedy should at once be sought to cure existing evils and place *Alabama companies* among the safest in the Union, when they will be among the most prosperous.

CHEAP INSURANCE.

The popular demand for cheap insurance has thrown various irresponsible corporations to the surface, and a too confiding public have extended to them the patronage which should have been given to good and responsible companies. There can be but one result ultimately reached in patronizing insurance companies which pledge to the public cheaper insurance than authorized by tables of mortality or casualty statistics, demonstrated by actual experience and aided by that most accurate of all sciences, mathematics. The party assured will ultimately find that he has been leaning upon a broken reed, when, in the moment of expected aid, he is tendered the bitter ashes of disappointment in the reply of his agent, saying: "I regret it as much as you can, but must tell you that the company is declared insolvent, and its policies are worthless."

The value of insurance, whether fire or life, is now well ascertained; and when an agent offers policies to the assured below the sum fixed by tables of "cost and expense of insurance," he should know, and the public should be apprised of the fact, that he offers and promises what can not be complied with.

In view of the importance of the whole question, I submit whether the time has not fully arrived, when the legislative department should, by enactment of wholesome and just laws, so regulate the system of *home* insurance as will commend it to the support and confidence of capitalists, and secure the success of Alabama companies by the full faith and support of all who wish to become patrons of Home Institutions.

I would earnestly recommend that guarantees of solvency and actual capital be required of all companies doing business in this State, and that the same measure of inspection, supervision and restraint be placed over all companies represented by agencies in this State, as is required by other States—such as New York, Massachusetts and Connecticut—whose companies to-day are transacting a large share of all insurance in the United States. The same causes will

invariably produce the same effects, and it will be found that the apparently onerous exactions of statutes regulating insurance in the State will be among the best guarantees of safety, and these restrictive laws will become the best advertisement to companies organized under the same. The enactment of restriction laws will at once secure the patronage of the public, while it will place beyond a doubt the safety of the patron and security to the assured.

TAX UPON INSURANCE.

The practice of requiring a heavy State and county tax upon the business of insurance, is, in my judgment, of doubtful policy. While I am in favor of each and every business, occupation or profession sharing its full proportion of taxation with other industries, yet I am constrained to protest against the heavy license required in some States, and also the tax upon gross receipts as required in others.

It requires no argument to prove that the *assured*, and not the insurance corporations, pay this tax for all solvent companies; which, in fire companies, becomes a tax upon business and property, and in life companies, it is a tax upon the savings of a life time of the assured. One citizen places his funds in the hands of a savings bank, where he hopes to be benefitted by the accumulation of years, and is not taxed heavily, if at all; while another more prudently places his earnings in a life policy—where, under existing laws, he is compelled to pay his full share of expenses and tax required of the company which has issued to him a policy. This in many States is heavy indeed, and in some cases almost forbids insurance companies doing business within their limits.

Insurance companies are treated in such cases as if injurious to the public, while the very reverse is apparent to all right thinking men. Insurance is not a gambling institution, and should not in my judgment receive at the hands of legislation the same consideration, or a like taxation, but it should the rather be encouraged and carefully fostered by the State government, and placed with the same class of institutions as the savings bank, or co-operative institutions for the poor. The State should require only of each insurance company the same rate of taxation as is required of all legitimate trades, business or professions, without which the State could not prosper. When this is done, the business of life, fire and marine insurance will be recognized at least as a legitimate business, if not as a beneficent institution, which the State should foster and protect.

RECIPROCAL LAWS.

The onerous and unjust taxation and licenses exacted under the laws of several States in the Union, amounting in some instances to a positive exclusion of nearly all foreign companies, has resulted in the enactment of what are known as reciprocal laws. Such an act was passed by the last General Assembly. While I freely admit that the inciting cause of such enactment is worthy of a just consideration

at the hand of the General Assembly, and while I feel that in such act the State is justified by the fact that like requirements are demanded of Alabama companies transacting business in such other State by the laws thereof, I am compelled to say, that the practical operations of reciprocal laws are not satisfactory, nor in the main just. Under the law some companies pay but a nominal tax, while others are compelled to pay a heavy tax annually into the State treasury. Companies which pay a larger tax, must afford as cheap insurance as others which pay but a nominal sum; and this will result in either a loss to such company, or afford a larger margin of profits to other companies. The State should, if practicable, place all companies upon a like platform of legal requirement, so that all agents would stand in the same relation to the business community and to the State. Another difficulty arises in the administration of reciprocal laws, is, that so various are the laws and the requirements under the same in the different States, that in practice it becomes almost impossible to administer them under the revenue system. The law, as it now stands, requires a change in taxes, fees, reports, &c., whenever the State to which the company belongs requires *greater* tax, fees and license than is now required by law in this State, and in such case to make like requirements of such company. It would be a fortunate solution of this whole problem, if a general change could be made in the laws of all the States, so that insurance companies would be equally restrained and supervised in each State, and would be required to pay more nearly an equal amount of license or other tax.

First class companies do not object to the most rigid supervision, or to the payment of a fair proportion of tax and fees. While I am aware that no change can be at once secured throughout the United States, yet I would call the attention of your Excellency, and through you of the Legislature, to the facts now existing in relation to taxes and fees, in the hope that at no distant day a more equal and just system may be adopted. While heavy exactions in fees and taxes are demanded of Alabama companies in other States, I can not recommend a repeal of the "reciprocal laws" now upon the statute book, but would recommend that the attention of the executive and legislative departments of other States be called to the heavy exactions upon Alabama companies which may desire to establish agencies in such States, and request a change in the statutes upon behalf of Alabama companies. It would be, in my judgment, sound policy and justice to require the same or like tax in all cases upon insurance companies as upon other legitimate business, such as banking, brokerage, and merchandise. The assured, whether in fire or life companies, would in such case feel relieved from a discriminating tax, and more hopeful of the solvency of the companies in which he holds risks. It should not be forgotten that the *policy-holders*, and not the insurance company, pay all tax and licenses. The amount by them paid must be sufficient to pay for the risk and expense of taking the same through agencies of the company, otherwise the company could not remain solvent, and hold its policy-holders free from loss.

RESERVE FUND.

The importance which should ever attach to restrictive legislation in reference to insurance companies, requiring them to make all policy-holders entirely safe, becomes imperative when applied to life insurance. Without a reserve fund, well secured and carefully preserved, to meet future liabilities, no life company can succeed for many years, and this should secure a *reserve fund* under a statute requiring each life company to create and maintain the amount to the standard of safety to the policy-holders. The following extract from a letter recommending the adoption of a higher standard of reserve to the North Western Mutual Life Insurance Company, of Milwaukie, Wisconsin, clearly shows the importance of securing a high standard of reserve to life companies. The letter is from Professor Elizur Wright, who may very properly be called the father of scientific life insurance in the United States, aud should be carefully read and the suggestions as carefully heeded:

"In the light of both American and European experience of life insurance for the last century, the interests of policy-holders will be best served by adopting and maintaining hereafter the highest standard of reserve known to any American company. This standard, which assumes as the law of mortality the experience of the best English companies, and as the rate of interest, four per cent., was adopted by the State of Massachusetts in 1858, and has been maintained there ever since, is the only complete series of valuations ever applied to the business of life insurance by State authority; this was also approved by the largest convention of life insurance companies ever assembled in this country. The State of New York has successively proposed two different standards, both of which have the fact of requiring considerable less reserve at the outset, and on new business; but by which, as every policy proceeds to its final limit, the reserve must rise by a steeper grade to the same amount, to-wit: the whole sum insured. It is not denied that the business might be safely conducted on the New York rule of reserve, so far as the mere future solvency of the company is concerned. But a vast company of co-insurers, spread over a continent and binding together the present with future ages, should not be content with a bare sufficiency of reserve. It should keep a banner of reserve between it and future insolvency ever on the increase and as impregnable as Gibraltar. The most satisfactory working will be obtained by a standard of reserve which will not only keep the old business *wholly above the necessity of acquiring new*, but will make it for the interest of new business to seek the company in preference to any new company that can be presented.

"This company has at present a surplus, which has arisen from the excess of premiums and interest, and the favorable turn of risks for the last two or three years, of about $700,000 over the Massachusetts rule of reserve, and nearly $1,200,000 by the New York rule. The policies that are to become claims within a few years would undoubtedly be benefitted slightly by having a distribution of all the surplus over the New York reserve. But on the other hand, fully the half

who are to live the longest and pay the most premiums before receiving their indemnity or endorsement, will be most benefitted by having the largest reserve fund retained, and which will, on the whole, be sure to yield them much the larger dividends, both on account of interest on a larger principal, and the cheaper acquisition of new business, when the latter can by no possibility be taxed to supply any deficiency of reserve in the old.

"It is to be borne in mind that the rule of reserve, whether high or low, makes no difference in the cost of insurance furnished by the company. The rule makes the amount of insurance or risk borne by the company on the policy less, but the policy-holder pays for what he gets at precisely the same rate. The high rule obliges him to insure himself, or use the company as his savings bank, a little more largely. The more the interest received by the company on its investments exceeds that assumed in the rule of the reserve, (four per cent.) the more profitable it is to the *average* policy-holder to have the reserve large. The last three dividends, which were cast with reference to the former New York rule of reserve, gave the advantage slightly to transient members and those destined to early indemnity at the expense of the majority, but the present plan will have the effect of establishing in the long run a more just and satisfactory equilibrium between the members."

GENERAL PRINCIPLES.

After a careful examination of the general principles which undrlie insurance business, I am constrained to recommend a change in the insurance laws now in force in this State, which do not fully protect the patrons of insurance; and would ask that such laws be enacted as will secure at least the following requirements of all companies:

1st. A paid up capital of not less than one hundred thousand dollars, ($100,000,) well secured and carefully deposited for the security of the assured.

2d. A *reserve fund* sufficient at all times to re-insure all outstanding risks and pay the necessary expenses of rents, agencies, &c.

3d. The re-insurance fund should be pledged or deposited in the hands of a trustee, so that it can not be controlled by the company, but should be legally within the control of said trustee.

4th. Mutual companies should be required to pledge a guarantee fund sufficient to protect the assured, before a policy is issued by the company.

5th. All companies, whether stock, mutual or mixed, should be authorized to transact business only after complying with the laws regulating each class, but in no case should "certificate of authority be issued from the Auditor's office" to a company, unless found to be entirely safe under the ordinary and carefully prepared tables of risks in each class, whether fire, marine or life.

If the foregoing conditions are required of all companies transacting business in Alabama, the public will be assured of the solvency of each company whose agent canvasses for business, under authority of law.

I submit the whole question to your Excellency, and through you to the General Assembly, for such action as may be deemed just and expedient in the premises. It is needless to discuss further the magnitude or importance of the subject of insurance, as the Legislative Department will doubtless enact such laws as may be deemed necessary and imperative for the full protection of all policy-holders in this State.

ANNUAL STATEMENTS OF CONDITION.

The following exhibit embraces in full the "statement of condition of insurance companies not incorporated under the laws of Alabama," as filed in this office under requirements of the statutes regulating the same. Respectfully submitted,

R. M. REYNOLDS,
Auditor.

LIFE COMPANIES.

STATEMENT OF THE CONDITION OF THE

ATLAS MUTUAL LIFE INSURANCE COMPANY,

On the first day of July, 1870, *made to the Auditor of the State of Alabama, pursuant to the statute of that State.*

The name of the Company is the Atlas Mutual Life Insurance Company. It is located in St Louis, Missouri.

The amount of its Capital Stock is		$ 147,500 00
The amount of its Capital Stock paid up is		147,500 00
The Assets of the Company are as follows:		
Cash on hand and in bank		2,656 84
In hands of agents and in transit		172,165 80
Bonds owned by the Company, viz:	*Market Valne.*	
10 Missouri State Bonds, $1,000	$9,300 00	
2 City of St. Joe, $500	1,000 00	
10 5-20 Bonds, $1,000	10,900 00	
24 City of Louisiana, Mo., $1,000	21,600 00	42,800 00
Loans on Bond and Mortgage, being first liens on unencumbered real estate, worth double amount loaned		111,544 01
Debts otherwise secured		25,469 26
Loan Notes		312,088 09
Semi-Annual and Quarterly Notes		56,646 41
All other Securities		12,202 54
Total Assets		$ 745,572 94
LIABILITIES.		
Losses adjusted and not due		10,000 00
Losses unadjusted		3,000 00
Losses in suspense waiting for further proof, Capital Stock		147,500 00
Total Liabilities		$ 160,500 00
The greatest amount insured in any one risk		10 000 00

STATEMENT OF THE CONDITION OF THE
AMERICAN LIFE INSURANCE COMPANY,

On the 31st day of December, 1869, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the American Life Insurance Company. It is located in Philadelphia.

The amount of its Capital Stock paid up is		$ 500,000 00
The amount of its Accumulation or Reserve Fund is		2,203,566 98
The Assets of the Company are as follows:		
Cash on hand and in bank	$ 56,479 84	
In hands of Agents and in transit	160,477 71	216,957 55
Real estate, unincumbered		116,449 99
Bonds owned by the Company, viz:	*Market Value.*	
United States, State and other bonds	$753,691 09	753,691 09
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned		673,526 00
Debts otherwise secured, loans on collateral		136,008 76
Loan Notes, premium notes secured by policies		779,008 86
All other securities, accrued interest to January 1st		27,864 73
Total Assets		$2,703,566 98
LIABILITIES.		
Losses adjusted and due		61,700 00
Losses adjusted and not due, amout required to safely re-insure outstanding risks		1,649,347 82
Total Liabilities		$1,711,047 82
The greatest amount insured in any one risk		20,000 00

STATEMENT OF THE CONDITION OF
THE ÆTNA INSURANCE COMPANY OF NEW YORK,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Aetna Insurance Company of New York. It is located in the city of New York.

The amount of its Capital Stock is		$ 300,000 00
The amount of its Capital Stock paid up is		300,000 00
The amount of its Accumulation or Reserve Fund is		170,000 00
The Assets of the Company are as follows:		
Cash on hand and in bank		13,091 63
Bonds owned by the Company, viz:	*Market Value.*	
$ 60,000 U. S. 5-20 Bonds	$ 66,975	
26,000 U. S. 1881 Bonds	29,965	
30,000 U. S. 10-40 Bonds	32,625	
100,000 U. S. Call Bonds	114,000	
20,000 Tennessee State Bonds	13,000	
10,000 Alabama State Bonds	7,400	
500 New York County Bonds	500	264,465 00
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned		139,650 00
Debts otherwise secured, call loans		65,300 00
All other securities		10,494 30
Total Assets		$ 493,000 93
LIABILITIES.		
Amount due to banks and other creditors		7,000 00
Losses unadjusted		15,923 58
All other claims against the Company		22,923 58
Total Liabilities		$ 45,847 16
The greatest amount insured in any one risk		15,000 00

STATEMENT OF THE CONDITION OF

THE LIFE ASSOCIATION OF AMERICA,

On the 25th day of January, 1869, made to the Auditor of the State of Alabama, in compliance with an act entitled "An act to regulate agencies of foreign insurance companies."

The name of the Company is the Life Association of America, and is located in St. Louis, Missouri.

The Assets of the Company are as follows:		
Cosh on hand		$ 10,261 10
Debts due the Company, secured by mortgage on unincumbered real estate, worth double amount loaned		67,676 50
Debts due the Company, secured by pledge of policies, per vouchers		70,995 66
Debts due the Company for premiums in hands of agents	$70,198 02	
" " " at home office	10,380 78	80,578 80
United States bonds owned by the Company		120,000 00
Total Assets		$349,512 06
LIABILITIES.		
All claims against the Company		$2,250 00

STATEMENT OF THE CONDITION OF THE

ANCHOR LIFE INSURANCE COMPANY,

On the 31st day of December, 1869, made to the Auditor of the State of Alabama, pursuant to the Statute of the State.

The name of the Company is the Anchor Life Insurance Company; it is located at No. 178 Broadway, in the city of New York.

The amount of its Capital Stock is	$100,000 00
The amount of its Capital Stock paid up is	100,000 00
The amount of its accumulation is	239,037 21
The Assets of the Company are as follows, viz:	
Cash on hand and in the hands of agents or other persons	34,703 25
Bonds owned by the Company, market value, to-wit:	
U. S. Currency Bonds, $50,000, 6 per cent	55,000 00
Loans on bond and mortgage, being first lien on unincumbered real estate, worth double the amount loaned	54,090 00
Debts otherwise secured, Loans on Stocks, Loans on Policies, and Bills Receivable	45,250 60
Debts for premiums, premiums due and unpaid, and deferred premiums	37,556 80
All other securities, furniture, case value of lease of home office	12,436 56
Total Assets	$239,037 21
LIABILITIES.	
Losses adjusted and not due	$ 1,000 00
Losses unadjusted, on which no action has been taken	3,000 00
Losses in suspense, waiting for further proof, (resisted,)	7,000 00
All other claims against the Company, consisting of unpaid dividends	105,256 64
Total Liabilities	$116,256 64
The greatest amount insured in any one risk	$10,000 00

STATEMENT OF THE CONDITION OF
THE ÆTNA LIFE INSURANCE COMPANY,

On the 31st day of December, 1869, made to the Auditor of the State of Alabama, pursuant to the statnte of the State.

The name of the Company is the Ætna Life Insurance Company; it is located in Hartford, Connecticut.

The Assets of the Company are as follows:	
Bank and railroad stock	$1,123,790 00
United States, State and other bonds	1,342,565 08
Cash on hand and in bank	646,638 82
Loans on bond and mortgage	2,232,362 93
Bills receivable, secured by collaterals	499,892 05
Stockholders' notes	47,136 00
Real estate	15,327 00
Office furniture	12,842 10
Due from agents	441,127 85
Deferred premiums	263,535 84
Accrued interest	38,009 83
Note premiums, drawing 6 per cent. interest	6,426,609 80
Total Assets	13,089,837 30
LIABILITIES.	
Losses not due and unpaid	$314,188 24
Dividends declared to insured, and unpaid	77,057 50
Total Liabilities	$391,245 74

STATEMENT OF THE CONDITION OF THE
AMERICAN TONTINE LIFE AND SAVINGS INSURANCE CO.

On the 21st day of December, 1869, made to the Auditor of the State of Alabama, pursuant to the Statute of the State.

The name of the Company is the American Tontine Life and Savings Insurance Company; it is located in the city of New York.

Number of policies issued and in force December 31, 1869	1,301
Amount of insurance effected thereby	$2,646,450 00
The amount of the Capital Stock is	$125,000 00
The amount of the Capital Stock paid up is	125,000 00
The Assets of the Company are as follows, viz:	
Cash on hand and in the hands of agents and other persons	4,683 20
U. S. thirty years 6 per cent. bonds, par valne $122,000	134,200 00
Bonds and mortgages	500 00
Debts for premiums, due from agents and in course of collection	30,216 31
All other securities	22,166 12
Deferred premiums	34,973 37
Total assets of the Company, December 31, 1868	$236,739 00
LIABILITIES.	
Amount due and not due banks and other creditors	$7,351 20
Losses paid	2,000 00

STATEMENT OF THE CONDITION OF THE

BROOKLYN LIFE INSURANCE COMPANY OF NEW YORK,

On the 31st day of December, 1869, made to the Auditor of the State of Alabama, pursuant to the Statute of the State.

ASSETS.			
Cash on hand and in Banks and Trust Company		$ 74,935 67	
United States Securities		184,537 50	
Loans on Bonds and Mortgages		441,750 00	
Loans secured by United States Bonds		3,000 00	
Loans on Policies		464,745 54	
Agents' Balances		28,326 63	
			$1,197,295 34
Premiums and interest due and in course of transmission, principally on Policies of November and December			100,162 88
Interest accrued and not due			5,662 75
Deferred Premiums			44,716 07
Office Furniture, Safes, &c			9,962 18
Gross Assets			$1,357,799 22
Balance as per statement December 31, 1868			$ 906,250 77
Received for Premiums during the year 1869		$677,028 06	
Received for Interest during the year 1869		66,338 04	
Received gain on Securities		2,183 75	
		$745,549 85	
Paid Claims by death	$ 89,000 00		
" Values on Surrendered Policies	60,391 70		
" Dividends to Policy Holders	98,480 50		
" Advertising, Printing, Salaries, Postage, &c.	172,322 66		
" Taxes and Internal Revenue	10,432 11		
" Medical Fees	8,292 67		
" Office Furniture	1,348 83		
" Re-Insurance	10,432 11		
" Profit and Loss	3,478 87		
		$454,505 28	
			291,044 57
Total			$1,197,295 34

STATEMENT OF THE CONDITION OF THE
COTTON STATES LIFE INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Cotton States Life Insurance Company. It is located in Macon, Georgia.

The amount of its Capital Stock is	$ 500,000 00
The amount of its Capital Stock paid up is	150,000 00
The Assets of the Company are as follows:	
Cash on hand and in bank	13,501 57
In hands of agents and in transit	24,001 40
Bonds owned by the Company, market value	163,800 00
Premium notes for loans on policies	97,955 00
Office furniture	1,200 00
Total Assets	$ 300,457 97

STATEMENT OF THE CONDITION OF THE
CAROLINA LIFE INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the Statute of the State.

The name of the Company in the Carolina Life Insurance Company. It is located in Memphis, Tennessee.

The amount af its Capital Stock is		$ 200,000 00
The amount of its Capital Stock paid up is		59,100 00
The Assets of the Company are as follows:		
Cash on hand and in bank	$12,063 25	
In hands of agents and in transit	18,754 24	30,817 49
Bonds owned by the Company, viz:	*Market Value.*	
Georgia State Bonds	$16,941 25	
Virginia State Bonds	21,262 50	
Alabama State bonds	19,925 00	
South Carolina State Bonds	60,510 00	118,638 75
Debts otherwise secured		40,809 20
Loan Notes		417,524 09
Semi-annual and quarterly notes, premiums and int. in hands of agents		110,088 51
All other securities		140,900 00
Furniture		682 01
Total Assets		$ 859,460 05
LIABILITIES.		
Amount due to creditors		2,995 23
Losses unadjusted		35,000 00
Total Liabilities		$ 37,995 23
The greatest amount insured in any one risk		10,000 00

STATEMENT OF THE CONDITION OF THE
CONTINENTAL LIFE INSURANCE COMPANY,

On the 31st day of December, 1869, made to the Auditor of the State of Alabama, pursuant to the Statute of the State.

The name of the Company is the Continental Life Insurance Company of New York. It is located in the city of New York.

The amount of its Capital Stock is		$ 100,000 00
The amount of its Capital Stock paid up is		100,000 00
The Assets of the Company are as follows:		
Cash on hand and in bank	$160,710 86	
Real estate, unincumbered	294,750 09	455,460 86
Bonds owned by the Company, viz:		
United States 5-20s, 1865		115,250 00
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned		296,009 98
Debts otherwise secured		74,173 41
All other securities		2,559,208 55
Total Assets		$3,500,102 80
LIABILITIES.		
Losses adjusted and not due		15,000 00
Losses unadjusted		29,000 00
All other claims against the Company		214,311 00
Total Liabilities		$ 258,311 00

STATEMENT OF THE CONDITION OF THE
DeSOTO MUTUAL LIFE INSURANCE COMPANY,

On the 30th day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the DeSoto Mutual Life Insurance Company. It is located in St. Louis, Missouri.

The amount of its Capital Stock is		$ 150,000 00
The amount of its Capital Stock paid up is		150,000 00
The Assets of the Company are as follows:		
Cash on hand and in bank		1,644 18
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned		115,622 08
Debts otherwise secured, Endorsements and Collaterals		51,725 00
Loan Notes		14,919 22
Semi-Annual and Quarterly Notes, Deferred Premiums		55,390 99
All other Securities		4,207 78
Total Assets		$ 243,509 25
LIABILITIES.		
Losses adjusted and not due		7,000 00
Total Liabilities		$ 7,000 00
The greatest amount insured in any one risk		10,000 00

STATEMENT OF THE CONDITION OF THE

EMPIRE MUTUAL LIFE INSURANCE COMPANY,

On the 30th day of September, 1869, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Empire Mutual Life Insurance Company; it is located in the city of New York.

The amount of its Capital Stock is		$100,000 00
The amount of its Capital Stock paid up is		100,000 00
The assets of the Company are as follows:		
Cash on hand and in bank	$ 3,705 09	
In hands of agents and in transit	39,406 37	43,116 46
United States and other bonds owned by the Company, market value		106,500 00
Loan Notes		29,014 75
Semi-annual and quarterly notes		44,276 46
All other securities, accrued interest		1,000 00
Office furniture, &c		7,000 00
Total Assets		$230,901 67

STATEMENT OF THE CONDITION OF THE

FARMERS & MECHANICS LIFE INSURANCE COMPANY,

On the 1st day of January, 1870, made to the Auditor of the State of Alabama, pursuant to the Statute of the State.

The name of the Company is the Farmers & Mechanics Life Insurance Company; it is located in the city of New York, No. 200 Broadway.

The amount of its Capital Stock is		$125,000 00
The assets of the Company are as follows:		
Cash on hand and in bank	$ 3,158 44	
In hands of agents and in transit	46,068 03	49,226 47
Bonds owned by the Company—United States and State bonds, market value		109,952 00
All other securities, deferred premiums		6,558 90
Office furniture		1,107 71
Total Assets		$166,845 08
LIABILITIES.		
Amount due to banks and other creditors, commissions		$3,119 15
Salaries and law expenses		8,232 45
Exchange and postage		1,052 70
Medical examinations		154 00
Advertising, &c		10,145 66
Sundries		6,654 08
Total Liabilities		$29,358 08

STATEMENT OF THE CONDITION OF THE

INTERNATIONAL LIFE INSURANCE & TRUST CO.,

On the 31st day of December, 1869, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the International Life Insurance and Trust Company; it is located in Jersey City, New Jersey.

The amount of its Capital Stock is		$200,000 00
The amount of its Capital Stock paid up is		200,000 00
The amount of its Accumulation or Reserve Fund is		62,323 44
The assets of the Company are as follows:		
Cash on hand and in bank	$56,551 31	
In hands of agents and in Transit	4,871 60	61,422 91
Loans on bond and mortgage, being first liens on unincumbered real estate, worth double amount loaned		140,555 44
Debts otherwise secured		5,090 46
Loan notes		762 33
Semi-annual and quarterly notes, premiums deferred		13,458 89
All other securities, of which $53,000 is stockholders' notes and subscriptions in process of liquidation, $8,672 75 having been paid since December 31, 1869, and will be wholly paid		56,203 02
Total Assets		$277,493 05
LIABILITIES.		
All claims against the Company		$15,169 61
Total Liabilities		$15,169 61
The greatest amount insured in any one risk		10,000 00

STATEMENT OF THE CONDITION OF THE

KNICKERBOCKER LIFE INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Knickerbocker Life Insurance Company; it is located in the city of New York.

The amount of its Capital Stock is		$ 100,000 00
The amount of its Capital Stock paid up is		100,000 00
The amount of its Accumulation or Reserve Fund is		7,357,177 00
The assets of the Company are as follows:		
Cash on hand and in bank, and in hands of agents and in transit		24,315 05
Real estate, unincumbered		31,458 62
Bonds owned by the Company, viz:	*Market Value.*	
United States bonds	$ 219,700 00	
State and county bonds	203,780 88	
Bank stock	32,250 00	
Other stocks and bonds	36,800 00	492,530 88
Loans on bond and mortgage, being first liens on unincumbered real estate, worth double amount loaned		965,405 13
Debts otherwise secured		325,420 76
Loan notes		3,838,729 93
Semi-anual and quarterly notes		449,933 84
All other securities		1,229,382 79
Total assets		$7,357,177 00
LIABILITIES.		
Losses adjusted and not due		$131,000 00
Losses unadjusted		500 00
Losses in suspense waiting for further proof		5,176 62
Dividends declared and not paid		61,492 08
Total liabilities		$198,163 70
The greatest amount insured in any one risk		$25,000 00

STATEMENT OF THE CONDITION OF THE

UNITED STATES BRANCH OF THE LIVERPOOL & LONDON & GLOBE INSURANCE COMPANY,

On the 1st day of January, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Liverpool & London & Globe Insurance Company; it is located in Liverpool, England. Branch Office, New York City.

The amount of its Capital Stock is	$2,000,000 00
The amount of its Capital Stock paid up is	1,953,760 00
The Assets of the Company are as follows:	
Cash on hand and in bank, in hands of agents and in transit	280,914 45
Real estate, unincumbered	263,722 82
Bonds owned by the Company—United and other State bonds, market value	892,725 00
Loans on bond and mortgage, being first liens on unincumbered real estate, worth double amount loaned	1,000,000 00
Debts otherwise secured	15,675 00
All other securities	50,974 97
Total Assets	$2,534,460 00
LIABILITIES.	
Losses unadjusted	$113,763 39
Losses in suspense waiting for further proof	19,489 29
Permanent policies, 95 per cent. on amount deposited	239,958 68
All other claims against the Company, amount required to reinsure	642,473 62
Total Liabilities	$1,016,044 98

STATEMENT OF THE CONDITION OF THE

MANHATTAN LIFE INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Manhattan Life Insurance Company; it is located in New York.

The amount of its Capital Stock is		$ 100,000 00
The amount of its Capital Stock paid up is		100,000 00
The Assets of the Company are as follows:		
Cash on hand and in bank	$ 42,889 53	
In hands of agents and in transit	544,736 68	587,626 21
Bonds owned by the Company, viz:	*Market Value*	
United States bonds	$454,296 25	
New York State bonds	100,203 75	
" Brooklyn city bonds	112,829 66	
Bank of Commerce stock	9,460 00	676,789 66
Loans on bond and mortgage, being first liens on unincumbered real estate, worth double amount loaned		2,208,985 00
Debts otherwise secured, temporary loans		499,084 07
Loan notes		2,398,937 01
Total Assets		$6,371,421 95
LIABILITIES.		
Losses adjusted and not due, losses unadjusted, and losses in suspense waiting for further proof		$197,775 00
Dividends declared and not paid		566,524 21
Total Liabilities		$764,299 21
The greatest amount insured in any one risk		20,000 00

STATEMENT OF THE CONDITION OF THE

MUTUAL PROTECTION LIFE ASSURANCE OCMPANY,

On the 29th day of March, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Mutual Protection Life Assurance Company; it is located in the city of New York.

The amount of its Capital Stock is		$100,000 00
The amount of its Capital Stock paid is		100,000 00
Bonds owned by the Company, viz:	*Market Value.*	
U. S. bond to U. P. R. R. Co	$109,000 00	109,000 00

STATEMENT OF THE CONDITION OF THE

MOUND CITY MUTUAL LIFE INSURANCE COMPANY,

On the 30th day of June, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Mound City Mutual Life Insurance Company of St. Louis, Mo.; it is located in St. Louis, Mo.

The amount of its Capital Stock is		$150,000 00
The amount of its Capital Stock paid up is		150,000 00
The Assets of the Company are as follows:		
Cash on hand and in bank	$ 5,315 98	
In hands of agents and in transit	60,398 63	55,714 61
Bonds owned by the Company, viz:	*Market Value.*	
State and other bonds	$17,928 75	
Interest accrued and due on bonds	1,536 80	19,465 55
Loans on bond and mortgage, being first liens on unincumbered real estate, worth double amount loaned		132,425 00
Debts otherwise secured		27,366 10
Loan notes		109,661 84
Semi-annual and quarterly notes		40,022 79
All other securities		2,953 37
Furniture and fixtures	$4,794 76	
Judgments	400 00	5,195 74
Debts secured		5,984 02
Total Assets		$408,789 02
LIAOILITIES.		
Losses unadjusted		$4,500 00
All other claims against the Company		2,713 78
Total Liabilities		$7,213 78
The greatest amount insured in any one risk		10,000 00

STATEMENT OF THE CONDITION OF THE
MISSISSIPPI VALLEY LIFE INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Mississippi Valley Life Insuance Company. It is located in Louisville, Jefferson county, Kentucky.

The amount of its Capital Stock is	$ 136,500 60
The amount of its Capital Stock paid up is	136,500 00

STATEMENT OF THE CONDITION OF THE
NORTH AMERICA LIFE INSURANCE COMPANY,

On the 31st day of December, 1869, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the North America Life Insurance Company. It is located in the city of New York.

The amount of its Capital Stock is		$ 100,000 00
The amount of its Capital Stock paid up is		100,000 00
The amount of its Accumulation or Reserve Fund is		4,683,579 01
The Assets of the Company are as follows:		
Cash on hand and in bank	$130,286 67	
In hands of agents and in transit	406,313 36	536,600 03
Bonds owned by the Company, viz:		
U. S. Bonds, market value		896,844 42
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned		1,284,953 98
Debts otherwise secured		1,192,795 19
All other securities		872,335 39
Total Assets		$4,783,579 01
LIABILITIES.		
Losses unadjusted		198,200 00
Dividends declared and not paid		155,855 05
All other claims against the Company		3,978,103 11
Total Liabilities		$4,332,169 16
The greatest amount insured in any one risk		30,000 00

STATEMENT OF THE CONDITION OF THE
NASHVILLE LIFE INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Nashville Life Insurance Company. It is located in the city of Nashville, Tennessee.

The amount of its Capital Stock is		$ 200,000 00
The amount of its Capital Stock paid up is		165,850 00
The amount of its Accumulation or Reserve Fund is		99,351 27
The Assets of the Company are as follows:		
Cash on hand and in bank	$ 4,415 51	
In hands of agents and in transit	13,145 20	17,560 71
Bonds owned by the Company, market value		49,610 00
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned		108,975 00
Debts otherwise securep		30,125 00
Loan Notes		40,998 43
Deferred Premiums		13,637 15
All other securities		33,650 00
Interest Accrued		4,794 98
Total Assets		$ 299,351 27
LIABILITIES.		
Dividends declared and not paid—policy dividends		2,205 00
All other claims against the Company do not exceed		1,000 00
Total Liabilities		$ 3,205 00
The greatest amount insured in one risk, $15,000 of which is re-insured		20,000 00
The greatest amount at risk on any one life		10,000 00

STATEMENT OF THE CONDITION OF THE
NATIONAL LIFE INSURANCE COMPANY,

On the 31st day of December, 1869, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the National Life Insurance Company of U. S. A. It is located in Washington, D. C. Branch Office, 315 Chesnut st., Philadelphia.

The amount of its Capital Stock is		$1,000,000 09
The amount of its Capital Stock paid up is		1,000,000 00
The amount of its Accumulation or Reserve Fund is		1,466,505 95
The Assets of the Company are as follows;		
Cash on hand and in bank	$109,863 66	
In hands of agents and in transit, and deferred premiums	157,487 95	267,351 61
Bonds owned by the Company, viz:	*Market Value.*	
United States Sixes	$220,000 00	
Virginia State Sixes	18,270 00	
Dominion of Canada Sixes	52,185 67	290,455 67
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned		134,081 45
Debts otherwise secured		736,000 00
All other securities		38,616 52
Total Assets		$1,466,505 25
LIABILITIES.		
Amount due to banks and other creditors		50,000 00
Losses adjusted and not due		1,000 00
Total Liabilities		$ 51,000 00
The greatest amount insured in any one risk		25,000 00

STATEMENT OF THE CONDITION OF THE

NORTH-WESTERN MUTUAL LIFE INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the North-Western Mutual Life Insurance Company. It is located in Milwaukie, Wisconsin.

The amount of its Capital Stock is		Purely mutual.
The amount of its Capital Stock paid up is		
The amount of its Accumulation or Reserve Fund is		$7,744,402 47
The Assets of the Company are as follows:		
Cash on hand and in bank	$ 34,046 42	
Cash in hands of agents and in transit	72,672 17	106,718 59
Real estate	54,972 94	
New Building	242,083 69	297,056 63
Bonds owned by the Company—U. S. Registered		140,911 00
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned		3,101,327 14
Interest accrued		148,704 15
Loan Notes		3,264,513 44
Bills receivable, secured by policies		33,293 95
All other securities		400,205 67
Office fixtures		379,188 39
Total Assets		$7,871,918 96
LIABILITIES.		
Losses contested		5,000 00
Losses adjusted and not due, and in suspense waiting further proof		51,310 16
Dividends declared and not paid		66,206 33
All other claims against the Company, not exceeding		5,000 00
Total Liabilities		$ 127,516 49
The greatest amount insured in any one risk		20,000 00

STATEMENT OF THE CONDITION OF THE

PEIDMONT AND ARLINGTON LIFE INSURANCE COMPANY, OF RICHMOND, VIRGINIA.

On the 30th day of June, 1870, made to the Auditor of the State of Alabama, pursuant to the Statute of the State.

The Assets of the Company are as follows:	
Cash on hand and in bank	$ 19,238 41
In hands of and due from agents	65,412 47
Premium loans on policies in force	561,107 08
Deferred cash premiums	119,521 28
Premiums in transit	395,229 73
Interest accrued and uncollected	27,267 91
Bonds, secured by mortgage on real estate	241,653 52
Other loans, well secured	39,302 50
Stock of Company, owned by Company	27,400 00
Office furniture	11,048 83
United States, State, and other bonds and stocks, market value	131,357 80
Total Assets	$1,638,539 53
LIABILITIES.	
Reserve for present value of policies in force January 1, 1870	$ 938,070 83
Losses proved, not due	27,000 00
Losses reported, no proof	42,500 00
Total Liabilities	$1,007,570 83

STATEMENT OF THE CONDITION OF THE

SECURITY LIFE INSURANCE AND ANNUITY COMPANY,

On the 31st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the Statute of the State.

The name of the Company is the Security Life Insurance and Annuity Company; it is located in New York City, Nos. 31 and 33 Pine St.

The amount of its Capital Stock is		$100,000 00
The amount of its Capital Stock paid up is		100,000 00
The Assets of the Company are as follows, viz:		
Cash on hand and in the hands of agents or other persons		395,907 93
Bonds owned by the Company, viz:	*Market Value.*	
United States 5-20s	$116,500 00	
" 10-40s	112,000 00	
" Currency Sixes	88,200 00	
Call loans, &c	32,600 00	349,300 00
Loan notes		1,373,281 03
All other securities		259,163 06
Total Assets		$2,377,652 02
LIABILITIES.		
Losses adjusted and not due		49,000 00
Losses unadjusted		1,960 09
Total Liabilities		$50,960 09

STATEMENT OF THE CONDITION OF THE

SOUTHERN MUTUAL LIFE INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Southern Mutual Life Insurance Company. It is located in the city of Louisville, Kentucky.

The amount of its Capital Stock is		$191,500 00
The amount of its Capital Stock paid up is		191,500 00
The Assets of the Company are as follows:		
Cash on hand and in bank		32,510 98
Bonds owned by the Company, viz:	*Market Value.*	
Louisville city bonds	$40,390 00	
South & North R. R. Montgomery bonds	55,736 89	
L. C. & L. R. R. bonds	59,500 00	
State of Tennessee	11,600 00	167,225 89
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned		3,375 00
Debts otherwise secured		121,706 13
Loan notes		207,376 62
Semi-annual and quarterly notes		14,399 07
All other securities		2,633 93
Total Assets		$549,228 62
LIABILITIES.		
Amount due to banks and other creditors		$3,144 85
Losses unadjusted		5,000 00
Total Liabilities		$8,144 85
The greatest amount insured in any one risk		$10,000 00

STATEMENT OF THE CONDITION OF

SAINT LOUIS MUTUAL LIFE INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the St. Louis Mutual Life Insurance Company; it is located in the city of Saint Louis, Missouri.

ASSETS.		
Cash on hand, in bank and office		$ 74,579 86
Loans—secured by deeds of trust and on real estate		1,585,035 13
Loans—short time on stocks and other personal security		40,809 67
Loans—premium notes on policies in force		2,096,744 23
Office Furniture—including iron safes at home office and agencies		9,616 59
Revenue Stamps on hand		152 85
Virginia State Bonds		30,000 00
Tennessee State Bonds		26,000 00
Coupons on same		2,340 00
South Carolina State Bonds		50,000 00
Real Estate owned by Company		123,133 72
Amount due by Agents, and for first premiums in hands of agents and in course of transmission		318,574 17
Renewal premiums in hands of Agents and in course of transmission		401,395 56
Deferred quarterly and semi-annual premiums		218,461 86
Interest due and accrued		69,353 59
Total assets		$5,046,197 23
LIABILITIES.		
Capital Stock paid up in full		$ 100,000 00
Dividends unredeemed, and reinsurance notes		55,874 59
Bills Payable, (undeferred payment on office lot,)		30,547 22
Unearned Interest and other items to reduce bonds, notes and other assets to present 6 per cent. value		332,332 84
Death claims, approved but not due	$85,000	
Death claims resisted; frauds and suicides	15,000	100,000 00
Reserve for reinsurance 4½ per cent. Legal Standard of Missouri		4,179,799 79
Surplus		247,642 79
Total liabilities		$5,046,197 23

STATEMENT OF THE CONDITION OF
THE SOUTHERN LIFE INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Southern Life Insurance Company; it is located in Memphis, Tennessee.

The amount of its Capital Stock is		$249,500 00
The amount of its Capital Stock paid up is		249,500 00
The amount of its Accumulation or Reserve Fund is		575,722 72
The Assets of the Company are as follows:		
Cash on hand and in bank	$ 11,760 88	
In hands of Agents and in transit	150,610 35	162,371 23
Bonds owned by the Company, viz:	*Market Value.*	
United States 5-20s	$100,000 01	
20 M 6 per cent. Georgia	17,095 00	
50 M 6 per cent. South Carolina	41,995 60	
30 M 6 per cent. Virginia	16,984 36	
20 M 5 per cent. Alabama	15,699 74	191,774 10
Debts otherwise secured		116,518 88
Loan notes		290,010 88
Semi-annual and quarterly notes		65,547 63
Total Assets		$826,222 72
LIABILITIES.		
Amount due to banks and other creditors		6,123 45
Losses adjusted and not due		12,000 00
Total liabilities		$18,123 45
The greatest amount insured in any one risk		10,000 00

STATEMENT OF THE CONDITION OF THE
UNIVERSAL LIFE INSURANCE COMPANY,

On the 1st day of January, 1870, made to the Auditor of the State of Alabama, pursuant to the Statute of the State.

The name of the Company is the Universal Life Insurance Company; it is located in 69 Liberty street, New York.

The amount of the Capital Stock is		$200,000 00
The amount of the Capital Stock paid up is		200,000 00
The amount of its accumulation or reserve fund is		795,868 66
The Assets of the Company are as follows, viz:		
Cash on hand and in bank	$ 14,460 62	
In hands of agents and in transit	177,609 63	192,070 25
Bonds owned by the Company, viz:	*Market Value.*	
74 shares U. S. bonds	$228,000 00	
25 shares Brooklyn city 7 per cent	25,250 00	
Various Virginia State bonds	19,500 00	272,750 00
Loans on bond and mortgage, being first liens on unincumbered real estate, worth double amount loaned		100,000 00
Debts otherwise secured		32,167 87
Loan notes		25,000 00
Semi-annual and quarterly notes		82,937 71
All other securities		90,942 83
Total Assets		$795,868 66
LIABILITIES.		
Losses adjusted and due, losses adjusted and not due, losses unadjusted, and losses in suspense, waiting for further proof		11,000 00
All other claims against the Company, (reserve New York standard,)		564,264 92
Total Liabilities		$575,264 92
The greatest amount insured in any one risk		10,000 00

STATEMENT OF THE CONDITION OF THE
EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.,

On the 30th day of June, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Equitable Life Assurance Society of the United States; it is located in the city of New York.

The amount of its Capital Stock is		$ 100,000 00
The amount of its Capital Stock paid up is		100,000 00
The amount of its Accumulation or Reserve Fund is		9,310,000 00
The assets of the Company are as follows:		
Cash on hand and in bank	$177,453 18	
In hands of agents and in transit	226,546 19	403,999 37
Real estate, unincumbered		2,058,679 79
United States and other bonds owned by the Company		1,228,338 92
Loans on bond and mortgage, being first liens on unincumbered real estate, worth double amount loaned		6,698,210 50
Debts otherwise secured—loans and U. S. stocks		129,961 72
Deferred premiums		750,900 00
Semi-annual and qnarterly notes, premiums not yet reported		600,000 00
All other securities		174,682 64
Accrued interest		114,858 77
Total assets		12,159,631 71
LIABILITIES.		
Losses adjusted and not due		$125,500 00
Losses unadjusted		85,500 00
Losses in suspense waiting for further proof		89,500 00
All other claims against the Company		40,000 00
Total liabilities		$340,500 00
The greatest amount insured in any one risk		50,000 00

FIRE COMPANIES.

STATEMENT OF THE CONDITION OF

THE ANDES INSURANCE COMPANY,

On the 14th day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Andes Insurance Company. It is located in Cincinnati, Ohio.

The amount of its Capital Stock is		$1,000,000 00
The amount of its Capital Stock paid up is		1,000,000 00
The Assets of the Company are as follows:		
Cash on hand and in bank	$582,244 81	
Cash in Company's safe	1,454 82	583,699 63
Bonds owned by the Company, viz:	*Market Value.*	
United States, municspal and school bonds	$37,270 57	37,270 57
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned		379,029 80
Total Assets		$1,000,000 00

STATEMENT OF THE CONDITION OF

THE ÆTNA INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Aetna Insurance Company. It is located in Hartford, Connecticut.

The amount of its Capital Stock is		$3,000,000 00
The amount of its Capital Stock paid up is		3,000,000 00
The Assets of the Company are as follows:		
Cash on hand and in bank	$241,442 45	
In hands of agents and in transit	454,709 57	666,152 02
Real estate, unincumbered		253,319 14
Bonds owned by the Company, viz:		
United States, and other stocks and bonds		4,801,907 50
Loans on bond and mortgage, being first liens on unincumbered real estate, worth double the amount loaned		23,000 00
Total Assets		$5,744,378 66
LIABILITIES.		
Losses adjusted and not due		44,500 00
Losses unadjusted, and losses in suspense waiting for further proof		169,572 41
All other claims against the Company		300 00
Total Liabilities		$ 214,372 41
The greatest amount insured in any one risk		30,000 00

STATEMENT OF THE CONDITION OF THE
ATLANTIC FIRE INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Atlantic Fire Insurance Company. It is located in the city of Brooklyn, New York.

The amount of its Capital Stock is		$ 300,000 00
The amount of its Capital Stock paid up is		300,000 00
The amount of its Accumulation or Reserve Fund is		255,900 44
The Assets of the Company are as follows:		
Cash on hand and in bank	$ 8,504 16	
In hands of agents and in transit	21,052 09	29,556 25
Bonds owned by the Company, viz:	*Market Value.*	
United States	$327,700 00	
State	44,998 00	
City	20,000 00	
Bank stocks	24,559 90	417,257 00
Loans on Bond and Mortgage, being first liens on unencumbered real estate, worth double amount loaned		56,150 00
Debts otherwise secured (temporary loans)		28,750 00
All other securities, interest accrued		16,487 19
United States stamps, stationery and office furniture		7,700 00
Total Assets		$ 555,900 44
LIABILITIES.		
Losses unadjusted, and losses in suspense waiting for further proof		32,076 16
Total Liabilities		$ 32,076 16
The greatest amount insured in any one risk not to exceed		15,000 00

STATEMENT OF THE CONDITION OF
THE CONTINENTAL INSURANCE COMPANY,

On the 1st day of January, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Continental Insurance Company; it is located in New York.

The amount of its Capital Stock is	$ 500,000 00
The amount of its surplus is	1,839,122 50
The assets of the Company are as follows:	
Cash on hand and in bank, in hands of agents and in transit	123,581 32
Real estate, unincumbered	385,050 00
United States and other bonds owned by the Company	818,930 00
Loans on bond and mortgage, being first liens on unincumbered real estate, worth double amount loaned	716,350 00
Debts otherwise secured	237,500 00
Interest on loans	20,719 81
Premiums due	33,491 37
Rents accrued	3,500 00
Total assets	$2,339,122 50
LIABILITIES.	
Losses adjusted and not due	$45,700 00
Dividends on capital	2,296 00
Dividends on scrip	51,678 54
Scrip ordered redeemed	41,523 00
Total liabilities	$141,197 54
The greatest amount insured in any one risk	25,000 00

STATEMENT OF THE CONDITION OF THE
HARTFORD FIRE INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the Statute of the State.

The name of the Company is the Hartford Fire Insurance Company. It is located in Hartford, Connecticut.

The amount of its Capital Stock is		$1,000,000 00
The amount of its Capital Stock paid up is		1,000,000 00
The Assets of the Company are as follows:		
Cash on hand and in bank	$179,796 81	
Rents and accrued interest	40,853 97	
Real estate, unincumbered	286,662 48	507,313 26
Bonds owned by the Company, viz:	*Market Value.*	
Bank Stock, Hartford	$335,603 00	
do. New York	268,650 00	
do. Boston	138,004 00	
do. St. Louis, Milwaukie, Albany	93,965 34	836,222 34
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned		539,549 79
All other Securities		787,333 50
Total Assets		$2,670,418 89
LIABILITIES.		
Losses unadjusted		142,094 68
Total Liabilities		$ 142,094 68

STATEMENT OF THE CONDITION OF
THE GEORGIA HOME INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State

The name of the Company is the Georgia Home Insurance Company. It is located in Columbus, Georgia.

The amount of its Capital Stock is		$ 350,000 00
The amount of its Capital Stock paid up is		350,000 00
The amount of its Accumulation or Reserve Fund is		96,026 55
The Assets of the Company are as follows:		
Cash on hand and in bank	$9,308 55	
In hands of agents and in transit	8,232 60	17,541 15
Real estate, unincumbered		57,147 64
Bonds owned by the Company, viz:	*Market Value.*	
Railroad and State stocks and bonds	$148,293 21	
Other bonds	55,495 50	203,788 71
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned		8,400 00
Debts otherwise secured		45,836 03
Loan Notes		150,000 00
All other securities		7,620 03
Furniture, safe, &c		3,830 60
Total Assets		$ 494,164 16
LIABILITIES.		
Amount due to banks and depositors		45,318 11
Losses in suspense waiting for further proof		1,230 00
Dividends declared and not paid		1,589 50
Total Liabilities		$ 48,137 61
The greatest amount insured in any one risk		5,000 00
The greatest amount insured in any one city, town, village or block		10,000 00

STATEMENT OF THE CONDITION OF
THE HOME INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Home Insurance Company; it is located in the city of New York.

The amount of its Capital Stock is		$2,000,000 00
The surplus is		2,469,876 25
The assets of the Company are as follows:		
Cash on hand and in bank	$200,808 00	
In hands of agents and in transit	40,185 35	240,993 35
Bonds owned by the Company—United States, Mississippi, Virginia, Tennessee, Wisconsin, &c., market value		610,120 00
Bank stock		142,000 00
Loans on bond and mortgage, being first liens on unincumbered real estate, worth double amount loaned		1,713,015 00
Loan notes		312,750 00
All other securities		124,107 39
Total assets		$4,576,235 74
LIABILITIES.		
Amount due to banks and other creditors		105,689 49
Losses unadjusted		670 00
Total liabilities		$106,359 49

STATEMENT OF THE CONDITION OF
THE HOME INSURANCE COMPANY,

On the 30th day of June, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Home Insurance Company; it is located in New Haven, Connecticut.

The amount of its Capital Stock is (authorized)		$3,000,000 00
The amount of its Crpital Stock paid up is		500,000 00
The amount of its Accumulation or Reserve Fund is		824,208 71
The assets of the Company are as follows:		
Cash on hand and in bank	$ 16,274 34	
In hands of agents and in transit	130,000 00	146,274 34
Real estate, unincumbered		720,000 00
Bonds owned by the Company, viz:	*Market Value.*	
United States 5-20s	$77,500 00	
Sonth Carolina State bonds	20,000 00	
Alabama State bobds	10,000 00	
Tennessee State bonds	20,000 00	
Virginia State bonds	36,776 00	151,446 82
Loans on bond and mortgage, being first liens on unincumbered real estate, worth double amount loaned		22,850 00
Debts otherwise secured		17,868 32
Bills receivable for inland premiums		35,000 00
All other securities, (including National Bank stock and rents accrued,)		203,769 23
Total assets		$1,324,208 71
LIABILITIES.		
Amount due to banks and other creditors		$180,000 00
Losses unaejusted		122,473 19
Total liabilities		$302,473 19
The greatest amount insured in any one risk		20,000 00

STATEMENT OF THE CONDITION OF THE
IMPERIAL FIRE INSURANCE COMPANY,

On the 31st day of December, 1868, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Imperial Fire Insurance Company; it is located in London, Great Britain.

Whole amount of Capital Stock subscribed, for which the stockholders are personally liable		£1,200,000
Amount of Capital Stock actually paid in cash		520,000
Cash market value of each share, £350 for every £50 of paid stock.		
The assets of the Company are as follows, viz:	*Par Value.*	*Market Value.* £ s. d.
Cash market value of real estate absolutely owned by the Company		68,719 07 00
Cash loaned and secured by mortgages on real estate		47,700 00 00
6 per cent. U. S. 5-20 bonds deposited in State of Nevada	$ 50,000 00	
" " " " " Oregon	50,000 00	
" " " " " New York	110,000 00	
5 per cent. U. S. 10-40 " " " "	100,000 00	
" " " " " Ohio	120,000 00	
		72,996 00 00
3 per cent. Consols (British,)	£130,072 05 04	
" " " (new)	188,954 00 00	
" " " (reduced)	48,165 03 09	
4 per cent. Canada Guaranteed Loan (guaranteed by Imperial Government United Kingdom,)	30,000 00 00	
4 per cent. London city bonds	28,700 00 00	
4½ per cent. " "	19,500 00 00	
Mersey Dock bonds	15,000 00 00	
		435,623 09 08
Bedford and Cambridge Railway debentures	£10,000 00 00	
Great Northern " "	50,000 00 00	
London and South-Western " "	30,000 00 00	
Metropolitan " "	45,000 00 00	
South-Eastern " "	24,000 00 00	
South Staffordshire " "	15,000 00 00	
Great Eastern " "	15,000 00 00	
London and Brighton " "	15,000 00 00	
London and North-Western " "	3,500 00 00	
North London " "	16,600 00 00	
		224,100 00 00
East India debentures	£ 15,500 00 00	
7 Imperial Fire shares (£50 per share paid up,)	350 00 00	
6 per cent. Brazilian stock	1,100 00 00	
5 per cent. Canada Inscribed stock	10,000 00 00	
6 per cent. Montreal debentures	350 00 00	
		29,458 15 11
Cash on hand in office of Company		336 08 08
Cash in bank		32,304 15 03
Net amount of cash due from agents		51,865 01 03
Bills receivable		27,054 08 03
Office furniture in New York		806 13 03
Total assets of the Company, December 31, 1868		990,994 19 03
LIABILITIES.		
Unpaid losses in process of adjustment		16,230 00 00
Unpaid dividends due stockholders		1,537 00 10
Amount required to re-insure all outstanding risks		145,900 00 00
Government dues unpaid		8,409 10 08
All other claims, viz: Tradesmen's bills and bills payable		9,763 05 03
Total liabilities, December 31, 1868		181,839 16 09
Greatest amount insured in any one risk is		$100,000 00

STATEMENT OF THE CONDITION OF THE
INTERNATIONAL FIRE INSURANCE COMPANY,

On the 31st day of December, 1869, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the International Insurance Company. It is located in the city of New York.

The amount of its Capital Stock is	$ 500,000 00
The amount of its Capital Stock paid up is	500,000 00
The Assets of the Company are as follows:	
Cash on hand, in hands of agents, and in transit	76,290 01
Bonds owned by the Company, market value	1,090,771 25
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned	800,000 00
Debts otherwise secured	150,400 00
Debts for premiums	12,059 05
All other securities	15,877 86
Total Assets	$1,353,398 17
LIABILITIES.	
Losses adjusted and not due	4,553 45
Losses unadjusted and losses in suspense waiting for further proof	153,653 88
All other claims against the Company	20,695 93
Total Liabilities	$ 178,903 26
The greatest amount insured in any one risk	30,000 00

STATEMENT OF THE CONDITION OF THE
LORILLARD FIRE INSURANCE COMPANY,

On the 1st day of January, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Lorillard Fire Insurance Company. It is located in No. 152 Broadway, city of New York.

The amount of its Capital Stock is		$1,000,000 00
The amount of its Capital Stock paid up is		1,000,000 00
The Assets of the Company are as follows:		
Cash on hand and in bank	$22,888 03	
Real estate, unincumbered	64,047 53	86,935 56
Bonds owned by the Company, viz:	*Market Value.*	
U. S. 5-20s and 10-40s, Registered Bonds	$715,000 00	
New York city and county stock	57,600 00	
Wisconsin State bonds	6,000 00	
Alabama State bonds	10,000 00	874,100 00
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned		443,900 00
Debts due company for premiums paid		50,228 86
Loan Notes		179,600 00
All other securities		45,826 04
Total Assets		$1,680,590 46
LIABILITIES.		
Losses unadjusted		29,460 00
All other claims against the Company		989 80
Total Liabilities		$ 30,449 80

STATEMENT OF THE CONDITION OF

THE MANHATTAN FIRE INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Manhattan Insurance Company. It is located in the city of New York.

The amount of its Capital Stock is		$ 50,000 00
The amount of its Capital Stock paid up is		50,000 00
The Assets of the Company are as follows:		
Cash on hand and in bank	$88,355 33	
In hands of agents and in transit	53,781 57	142,136 90
Bonds owned by the Company, market value		650,412 00
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned		300,950 00
Debts otherwise secured		162,750 00
All other securities		126,980 51
Total Assets		1,383,228 51
LIABILITIES.		
Losses adjusted and not due,		8,000 00
Losses unadjusted		20,813 93
Dividends declared and not paid		666 00
Total Liabilities		$ 29,479 93
The greatest amount insured in any one risk		25,000 00

STATEMENT OF THE CONDITION OF THE

NORTH AMERICAN FIRE INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the North American Fire Insurance Company of New York. It is located in the city of New York.

The amount of its Capital Stock is		$ 500,000 00
The amount of its Capital Stock paid up is		500,000 00
The Assets of the Company are as follows:		
Cash on hand and in bank	$47,910 02	
Real estate, unincumbered	33,000 00	80,910 02
Bonds owned by the Company, viz:		
United States, Tennessee, Wisconsin, New York Company, South Carolina, and Alabama, market value		414.272 00
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned		218,960 00
Debts otherwise secured		7,000 00
Debts for premiums		28,943 14
All other securities		26,291 44
Total Assets		$ 776,377 10
LIABILITIES.		
Amount due to banks and other creditors		60,000 00
Losses adjusted and not due		14,490 40
Losses unadjusted		10,539 17
Losses in suspense waiting for further proof		11,214 34
Total Liabilities		$ 96,243 91
The greatest amount insured in any one risk		30,000 00

STATEMENT OF THE CONDITION OF THE

NIAGARA FIRE INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the Statute of the State.

The name of the Company is the Niagara Fire Insurance Company; it is located in New York City.

The amount of its Capital Stock is		$1,000,000 00
The amount of its Capital Stock paid up is		1,000,000 00
The amount of its Accumulation or Reserve Fund is		340,963 53
The Assets of the Company are as follows:		
Cash on hand and in bank	$38,242 95	
In hands of agents and in transit	40,225 50	78,468 45
Real estate, unincumbered		26,572 80
Bonds owned by the Company, viz:	*Market Value.*	
United States bonds	$724,350 00	
Tennessee bonds	12,000 00	
Alabama bonds	10,000 00	
Brooklyn and New York city bonds	54,600 00	800,950 00
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned		165,400 00
Debts otherwise secured		192,700 00
All other securities		76,872 28
Total Assets		$1,340,963 53
LIABILITIES.		
Losses unadjusted		32,000 00
All other claims against the Company		602 50
Total Liabilities		$32,602 50
The greatest amount insured in any one risk		50,000 00

STATEMENT OF THE CONDITION OF THE

NORTH BRITISH & MERCANTILE INSURANCE COMPANY,

On the 31st day of December, 1869, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the North British & Mercantile Insurance Company. It is located in (Branch Office) New York.

The Assets of the Company are as follows:	
Cash on hand and in bank, in hands of agents and in transit; real estate, unincumbered	$140,436 18
Bonds owned by the Company—United States, State, and other bonds	627,586 47
All other Securities, interest due and unpaid	3,100 00
Office furniture, &c	2,756 04
Total Assets	$773,878 69
LIABILITIES.	
Losses adjusted and not due	$10,454 02
Losses unadjusted	22,556 00
Total Liabilities	$33,010 02

STATEMENT OF THE CONDITION OF
THE PHŒNIX INSURANCE COMPANY,

On the 1st day of January, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Phœnix Insurance Company. It is located in the city of Brooklyn, New York.

CAPITAL.	
The Capital of said Company actually paid up in cash is	$1,000,000 00
The Surplus on the 1st day of January, 1870	822,052 14
Total amount of Capital and Surplus	$1,822,052 14
ASSETS.	
Cash on hand, in bank, and in hands of agents, in course of transmission	121,865 18
Loans on Bonds and Mortgages, being first lien on unincumbered real estate, (mostly dwelling houses in the city of Brooklyn,) worth at least $789,500, rate of interest, 7 per cent	313,895 00
Loans on demand, secured by pledges of good bank and other corporation stocks as collateral, the market value of which is at least $398,820, rate of interest, 7 per cent	314,400 09
Bills receivable for premiums on Ocean Marine and Inland Navigation risks	120,286 94
Invested in United States, State and County Bonds, market values	601,536 50
Debts for Premiums, Fire, Marine and Inland	85,167 89
Accrued Interest	8,626 18
Real Estate owned by the Company	150,000 00
Wrecking Apparatus at Buffalo, N. Y	17,000 00
Salvage claims on losses paid	74,676 00
Other property, miscellaneous items	14,608 45
Total Assets	$1,822,062 14
TOTAL LIABILITIES.	
Losses adjusted and due and unpaid	11,500 00
Losses incurred and in process of adjustment	66,186 22
Claims for losses resisted by the Company	36,271 00
Gross amount of Losses, Claims and Liabilities	$ 113,757 22
Less Salvages and Re-insurance Claims on same	11,247 44
Net amount of Liabilities	$ 102,709 78
The greatest amount insured in any one risk	50,000 00

STATEMENT OF THE COFDITION OF THE

PUTNAM FIRE INSURANCE COMPANY,

On the 1st day of January, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Putnam Fire Insuranee Company; it is located in Hartford, Connecticut.

The amount of its Capital Stock is		$500,000 00
The amount of its Capital Stock paid up is		500,000 00
The assets of the Company are as follows, viz:		
Cash on hand and in bank	$54,602 56	110,200 79
Cash in hands of agents and in course of transmission	55,598 23	130,000 00
Bonds and stocks owned by the Company, to-wit:	*Market Value.*	
United States Bonds—5-20s—1865	$ 6,412 00	
" Bonds—5-20s—1862	8,887 50	
" "Sixes" of 1881	2,950 00	
City of Minneapolis bonds	1,000 00	
State of Virginia bonds	15,000 00	
" Alabama bonds	6,300 00	
114 shares Farmers & Mechanics National Band, Hartford	15,048 00	
100 " American National Bank, Hartford	6,200 00	
20 " Ætna National Bank, Hartford	2,400 00	
300 " Importers & Traders National Bank, New York	45,000 00	
105 " Hartford and New Haven Railroad Company	22,680 00	
100 " Hartford Carpet Company	24,500 00	154,277 50
Due the Company, secured by mortgages, being first lien of record on unincumbered real estate		149,115 97
Due the Company, otherwise secured, loans on stocks and bonds		141,207 89
Debts for premiums		1,551 07
All other property of the Company, consisting of accrued interest and rents, office furniture, and revenue stamps		20,584 51
Total assets		$706,937 73
LIABILITIES.		
Losses unadjusted		$45,857 50
The greatest amount insured in any one risk		15,000 00

STATEMENT OF THE CONDITION OF
THE PHŒNIX INSURANCE COMPANY,

On the 30th day of June, 1870, made to the Auditor of the State of Alabama, pursuant to the Statute of the State.

The name of the Company is the Phœnix Insurance Company; it is located in Hartford, Connecticut.

The amount of its Capital Stock is		$ 600,000 00
The amount of its Capital Stock paid up is		600,000 00
The Assets of the Company are as follows:		
Cash on hand and in bank	$ 96,166 94	
Cash in hands of agents and in transit	88,103 67	184,270 61
Real estate, unincumbered		6,511 30
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned		58,300 00
Debts otherwise secured		1,395,960 95
All other securities		57,275 00
Total Assets		$1,702,317 66
LIABILITIES.		
Losses unadjusted		$99,500 00
Total Liabilities		99,500 00
The greatest amount insured in any one risk		25,000 00

STATEMENT OF THE CONDITION OF
THE SECURITY INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Security Insurance Company; it is located in New York City.

The amount of its Capital Stock is		$1,000,000 00
The amount of its Capital Stock paid up is		1,000,000 00
The amount of its Accumulation or Reserve Fund is		1,015,849 82
The assets of the Company are as follows:		
Cash on hand and in bank	$ 52,082 59	
In hands of agents and in transit	73,597 44	125,680 03
Bonds owned by the Company, viz:	*Market Value.*	
United States bonds	$947,476 86	
State, County and City bonds	129,218 00	
Other bonds	4,000 00	1,080,694 86
Loans on bond and mortgage, being first liens on unincumbered real estate, worth double amount loaned		390,734 00
Debts otherwise secured		18,000 00
Bills receivable		145,602 54
All other securities		146,335 61
Unpaid premiums, accrued interest, &c		108,802 78
Total Assets		$2,015,849 82
LIABILITIES.		
Losses adjusted and not due		$ 10,807 01
Losses unadjusted		123,405 84
All other claims against the Company		4,771 56
Total Liabilities		$138,984 41
The greatest amount insured in any one risk		30,000 00

STATEMENT OF THE CONDITION OF THE

TRADESMEN'S FIRE INSURANCE COMPANY,

On the 30th day of June, 1870, made to the Auditor of the State of Alabama, pursuant to the Statute of the State.

The name of the Company is the Tradesmen's Fire Insurance Company. It is located in New York City.

The amount of its Capital Stock is (authorized)		$ 150,000 00
The amount of its Capital Stock paid up is		150,000 00
The amount of its Accumulation or Reserve Fund is		263,379 00
The assets of the Company are as follows:		
Cash on hand and in bank	$9,473 70	
In hands of agents and in transit	5,143 17	14,616 87
Bonds owned by the Company, viz:	*Market Value.*	
United States, and other bonds	$245,920 00	
Government Stamps	56 00	245,976 00
Loans on bond and mortgage, being first liens on unincumbered real estate, worth double the amount loaned		145,100 00
Debts otherwise secured		3,600 00
All other securities, interest accrued		4,501 00
Premiums uncollected		11,147 13
Total Assets		$ 424,941 00
LIABILITIES.		
Losses adjusted and not due		4,437 00
Losses unadjusted		3,850 00
Losses in suspense waiting for further proof		3,100 00
Dividends declared and not paid		175 00
Total Liabilities		$ 11,562 00
The greatest amount insured in any one risk		20,000 00
The greatest amount insured in any one city, town, village or block		15,000,000 00

STATEMENT OF THE CONDITION OF
THE TRAVELERS' INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Travellers' Insurance Company. It is located in Hartford, Connecticut.

The amount of its Capital Stock is		$ 500,000 00
The amount of its Capital Stock paid up is		500,000 00
The amount of its Accumulation or Reserve Fund is		844,076 19
The Assets of the Company are as follows:		
Cash on hand and in bank	$ 71,588 30	
In hands of agents and in transit	144,901 59	216,489 89
Bonds owned by the Company, viz:	*Market Value.*	
United States Bonds	$313,000 00	357,180 00
State and City Bonds	155,000 00	132,200 00
Railroad Stocks and Bonds	101,000 00	100,240 00
Bank and Insurance Stocks	274,150 00	300,325 00
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned		242,300 00
Debts otherwise secured		28,800 42
Accrued interest		18,700 96
All other securities		10,100 00
Deferred premiums, being balance of semi-annual and quarterly premiums for the year		51,483 37
Total Assets		$1,457,719 64
LIABILITIES.		
Losses unadjusted and not due		38,500 00
Losses unadjusted		35,300 00
Losses in suspense waiting for further proof		18,000 00
All other claims against the Company		21,843 45
Total Liabilities		$ 113,643 45
The greatest amount insured in any one risk		10,000 00
The greatest amount insured in any one city, town, village or block		Unlimited.

STATEMENT OF THE CONDITION OF THE

U. S. BRANCH OF THE QUEEN INSURANCE COMPANY,

On the 31st day of December, 1869, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Queen Insurance Company. It is located in Liverpool, England, and the United States branch in New York.

The amount of its Capital Stock is		£1,911,720
The amount of its Capital Stock paid up is		1,911,720
The amount of its Accumulation or Reserve Fund is		202,958
The Assets of the Company are as follows:		
Cash on hand and in bank	$ 25.308 71	
In hands of agents and in transit	1,986 76	$ 27,295 47
Bonds owned by the Company, viz:	*Market Value.*	
United States, State and other bonds	$230,000 00	230,000 00
Debts otherwise secured		40,000 00
All other securities		2,371 43
Total Assets		$299,666 90
LIABILITIES.		
Losses adjusted and not due		31,078 65
All other claims against the Company		666 00
Total Liabilities		$31,744 65
The greatest amount insured in any one risk		50,000 00

STATEMENT OF THE CONDITION OF THE

UNITED STATES FIRE AND MARINE INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the United States Fire and Marine Insurance Company. It is located in Baltimore, Md., 173 S. Broadway.

The amount of its Capital Stock is		$250,000 00
The amount of its Capital Stock paid up is		250,000 00
The Assets of the Company are as follows:		
Cash on hand and in bank	$ 304 27	
In hands of agents and in transit	75,036 23	74,340 50
Real estate, unincumbered		21,000 00
Bonds owned by the Company, viz:	*Market Value.*	
State and other bonds	$190,520 00	190,520 00
Semi-Annual and Quarterly Notes for marine premiums		54,672 49
Total Assets		$341,532 99
LIABILITIES.		
Amount due to banks and other creditors		4,573 16
Losses adjusted and due		8,702 21
Losses adjusted and not due		29,592 86
Losses unadjusted		33,823 19
Losses in suspense waiting for further proof		10,750 00
Dividends declared and not paid		255 00
All other claims against the Company		102,277 50
Total Liabilities		$189,973 92
The greatest amount insured in any one risk		20,000 00

STATEMENT OF THE CONDITION OF THE
YONKERS & NEW YORK FIRE INSURANCE COMPANY,

On the 1st day of July, 1870, made to the Auditor of the State of Alabama, pursuant to the statute of the State.

The name of the Company is the Yonkers & New York Insurance Company; it is located in New York City.

The amount of its Capital Stock is	$500,000 00
The amount of its Capital Stock paid up is	500,000 00
The Assets of the Company are as follows:	
Cash on hand and in bank, in hands of agents and in transit	32,694 22
Bonds owned by the Company	571,000 00
Loans on Bond and Mortgage, being first liens on unincumbered real estate, worth double amount loaned	141,700 00
Debts otherwise secured	22,800 00
Semi-Annual and Quarterly Notes, debts for Premiums	8,636 76
All other securities	75,803 19
Total Assets	$852,634 17